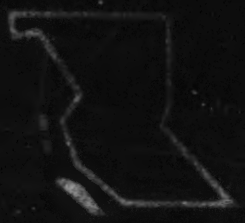


1982 Annual Report

with 1983 Assessment Data

BC
B61
B
1982
c.3

British Columbia Cataloguing in Publication Data

British Columbia Assessment Authority.
Annual report. — 1st (1974) ; 1975-

ISSN 0383-5049 = Annual report -
British Columbia Assessment Authority.

1. British Columbia Assessment Authority -Periodicals.
2. Real property tax - British Columbia - Periodicals.
3. Assessment - British Columbia - Periodicals.

HJ4293.B7B74 354.7110072'421'05

Corporate Achievements — 1982

* **Overall assessment COST CONTAINED**

* **STAFF DECREASED despite an increase in parcel count**

* **On-line interactive DATA PROCESSING SYSTEM successfully operating in all offices**

* **IMPROVED EXPERTISE in assessing technically difficult properties**

* **Increased industrial COST RESEARCH**

* **High EDUCATIONAL STANDARDS progressively attained**

* **Good LABOUR RELATIONS maintained**

* **Continued STAFF ENTHUSIASM and zeal**

* **Challenge of exceptionally HEAVY WORKLOAD in 1982 successfully met**

* **HIGH QUALITY of assessments maintained**

Contents

Corporate Achievements — 1982 1
Letter of Transmittal 3

POLICY REPORTS

Board of Directors 6
Executive and Senior Management 6
Report from the Board of Directors 7
Operating Revenues & Expenditures 8
Auditor's Report 10

COMMISSIONER'S REPORT

B.C. Assessment — Past and Present 16
Work Program 17
The Organization 18
Administration 19
- Personnel Division 19
- Financial Services Division 19
- Field Audit Division 19
- Legal and Information Services 19
- Staff Relations 19

Field Operations 20
- Assessment Area Offices 20
- Appraisal Services Division 20

Field Support Services 21
- Appraisal & Office Systems Division 21
- Technical Services Division 21
- Computer Services Division 21

Conclusion 22

THE 1982 ASSESSMENT YEAR

The Declining Real Estate Market in 1982 24
1983 Courts of Revision 25
The 1982 Assessment Appeal Board 26
Computer Assisted Property and Assessment System Implementation 27

ASSESSMENT REGIONS & AREAS

Assessment Regions 31
Assessment Areas 31
Jurisdictions 31
Office Addresses 32

1983 ASSESSMENT ROLL STATISTICS

Actual Values — 1983 Assessment Roll 34
Number of Parcels 35
Assessed Values 36
- School Purposes Assessment 36
- Hospital and Other Purposes Assessment 37
- General Purposes Assessment 37

Net Taxable Assessed Values 38
Exemptions From Taxation 39
Statistical Profile by Assessment Areas 40
Miscellaneous Information 51

EFFECTIVE DATE OF DATA

The B.C.A.A. operates on a calendar year basis and this report covers work performed from 1 January 1982 to 31 December 1982. The 1983 Assessment Roll was produced during that period and hence most statistics are based upon that roll.

Head Office
1537 Hillside Avenue
Victoria, British Columbia V8T 4Y2

Telephone (604) 595-8211

June 30, 1983

Honourable H. A. Curtis
Minister of Finance
Parliament Buildings
Victoria, B. C. V8X 1X4

Dear Sir:

On behalf of the Board of Directors I have the pleasure to submit the Annual Report for the 1982 fiscal year in accordance with Section 17 of the Assessment Authority Act.

Yours truly,

A. O. Hood
Chairman
Board of Directors

Policy Reports

FRONT ROW: ALFRED O. HOOD (Chairman), ROSS G. MARKS (Vice- Chairman)
BACK ROW: J. ARTHUR CURRIE, DONALD C. MORTON, HERBERT J. GARDNER, LAWRENCE E. WIGHT.

BOARD OF DIRECTORS:

ALFRED O. HOOD, *Chairman*
ROSS G. MARKS, *Vice-Chairman*
J. ARTHUR CURRIE
HERBERT J. GARDNER
DONALD C. MORTON
LAWRENCE E. WIGHT

EXECUTIVE MANAGEMENT:

J. TED GWARTNEY, *Assessment Commissioner*
NEVILLE M. IVES, *Deputy Assessment Commissioner*
R.W. HEADEN, *Associate Deputy Assessment Commissioner*
NORMAN C. PARRY, *Director of Personnel*
GORDON ZORN, *Director of Finance*

SENIOR MANAGEMENT:

KENNETH A. BENNETT, *Regional Director, Central Southern Interior*
GERALD B. CAMERON, *Regional Director, Vancouver Island and Northern B.C.*
P. A. FENTON, *Regional Director, Lower Mainland*
TOM JOHNSTONE, *Director, Appraisal Services*
JACK R. ANSLOW, *Director, Appraisal & Office Systems*
DARYL F. HAYWARD, *Director, Computer Services*
BRIAN S. WHITE, *Director, Technical Services*
ELLIOTT F. NICOLLS, *Director, Field Audit*

Report from the Board of Directors

As a result of the unusual behaviour of the real estate market during 1981, the year 1982 commenced with an unprecedented number of complaints to the Courts of Revision. Not unexpectedly the number of appeals from the Courts of Revision to the Assessment Appeal Board was also much greater than had previously been experienced.

Additional Boards were appointed and hearings continued throughout the year. Preparation for and attendance at the hearings of the Assessment Appeal Board are very time consuming and the staff of the Authority was placed under considerable pressure in meeting these requirements while, at the same time, undertaking the necessary field work and the preparation of the 1983 assessment rolls.

The decline in market values persisted throughout 1982 although in the fourth quarter there were signs of some levelling off in some areas. The 1983 assessment rolls reflected this decline in values, and the number of complaints to the Courts of Revision dropped to a level which was comparable with the years preceding 1982.

In last year's report it was suggested that there could be some improvement made to the appeal procedures. During 1982 the Ministry of Finance reviewed this matter and introduced a number of measures to ensure that the Court members were well prepared to carry out their duties and to improve the general administration of the Courts. As a result of these efforts by the Ministry the proceedings in 1983 showed a marked improvement.

The Computer Assisted Property and Assessment System (CAPAS) was completed and installed during the spring and summer of 1982 and all of the Authority's offices now have the benefit of a modern on-line interactive data processing system. Although this introduction of advanced technology necessarily required considerable staff training and revision of work methods, the transition was made without encountering any major problems. The successful development and implementation of the system has resulted in greater efficiency and in certain economies.

The design of various sub-systems is now in progress in order to take full advantage of the new technology.

With the encouragement of the Board, senior management met with a number of organizations representing various economic sectors in order to discuss and, when possible, resolve matters of mutual concern. In addition, the maintenance of a close liaison between assessors and the municipalities and regional districts within their areas continued to ensure beneficial co-ordination and exchange of information.

The Authority continued to produce microfiche copies of the assessment rolls. This economical and convenient source of information is in wide demand by government ministries as well as by the real estate fraternity and those organizations involved in planning and property management.

With the maturing of the Assessment Authority, matters requiring decisions by the Board have diminished and resulted in a reduction in the number of Board meetings.

During the year the terms of office of Donald C. Morton and J. Arthur Currie expired and these Directors were subsequently re-appointed. The Board re-elected A. O. Hood as Chairman and R. G. Marks as Vice Chairman.

The British Columbia Assessment Authority continued to enjoy the co-operation of various provincial ministries, the Union of British Columbia Municipalities, individual municipalities and regional districts. The Authority also co-operated closely with, and received assistance from, various organizations active in the real estate, property management, and appraisal fields. The Authority is most appreciative of this co-operation and these good relations.

A. O. HOOD
Chairman

Operating Revenues and Expenditures

The Assessment Authority derived its 1982 revenue from three principal sources:

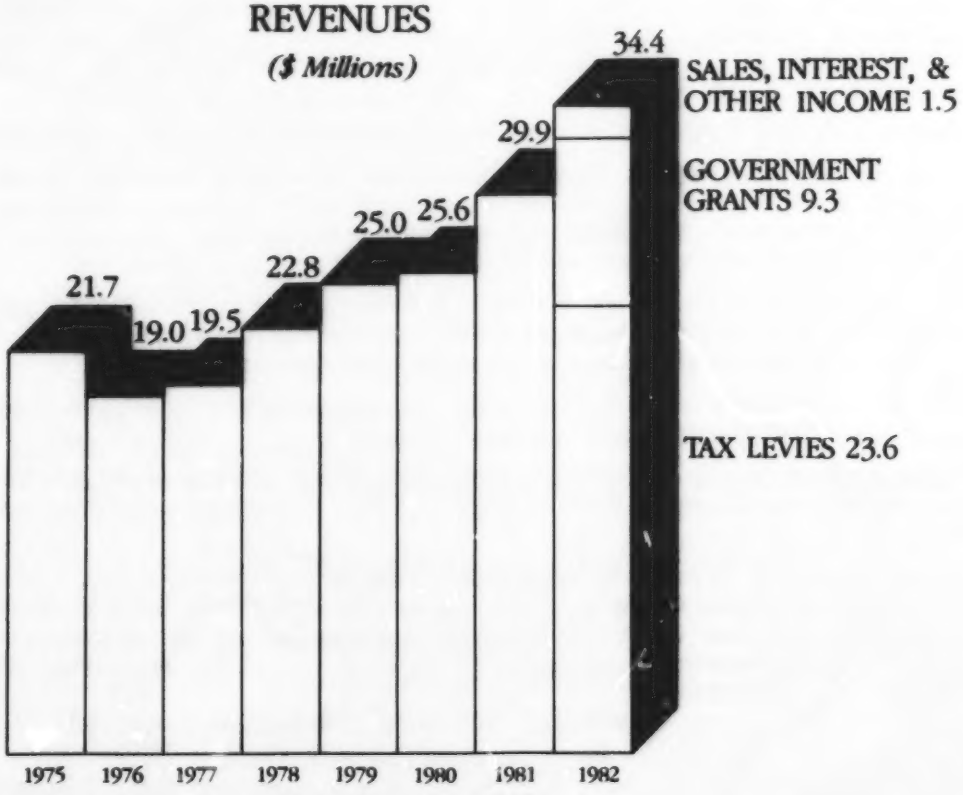
Tax Levy	69%
Provincial Grant	27%
Sales, Interest, and Other Income	4%

The tax levy is applied to all property taxable for hospital purposes. For 1982 the mill rate was set at 1.199 which represents a decrease of 7.4% from the previous year.

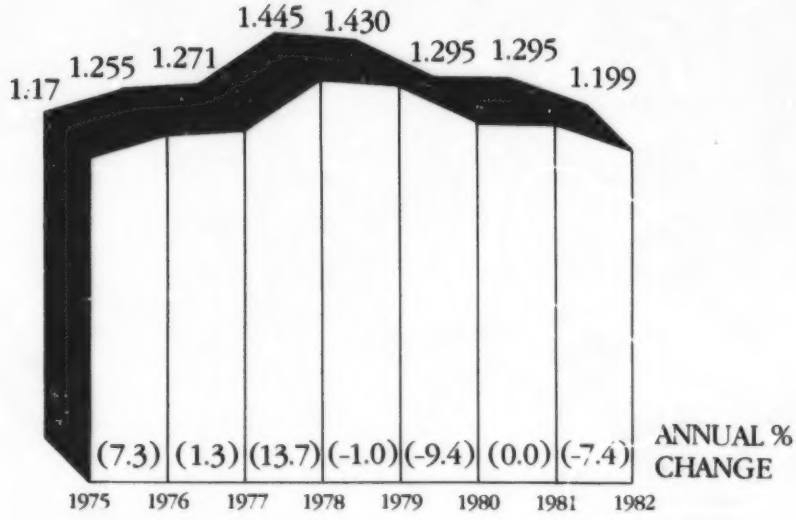
The Provincial Government Grant is determined by multiplying the Authority's operating costs for the immediately preceding fiscal year by a percentage fixed by order of the Lieutenant Governor in Council. For 1982, the percentage was 32.66% and the amount received was $9,328,836.

Sales, Interest, and Other Income is derived from interest earned on deposits, and sales of services and supplies. Services include the production of business tax rolls and frontage rolls for some municipalities. Supplies include maps, sales listings, assessment roll copies, land title plans, microfiche and computer printouts.

The Authority expends 74% of its budget on the salaries of employees. The balance of expenditures includes such items as accommodation, travel, office supplies and equipment, and data processing services.

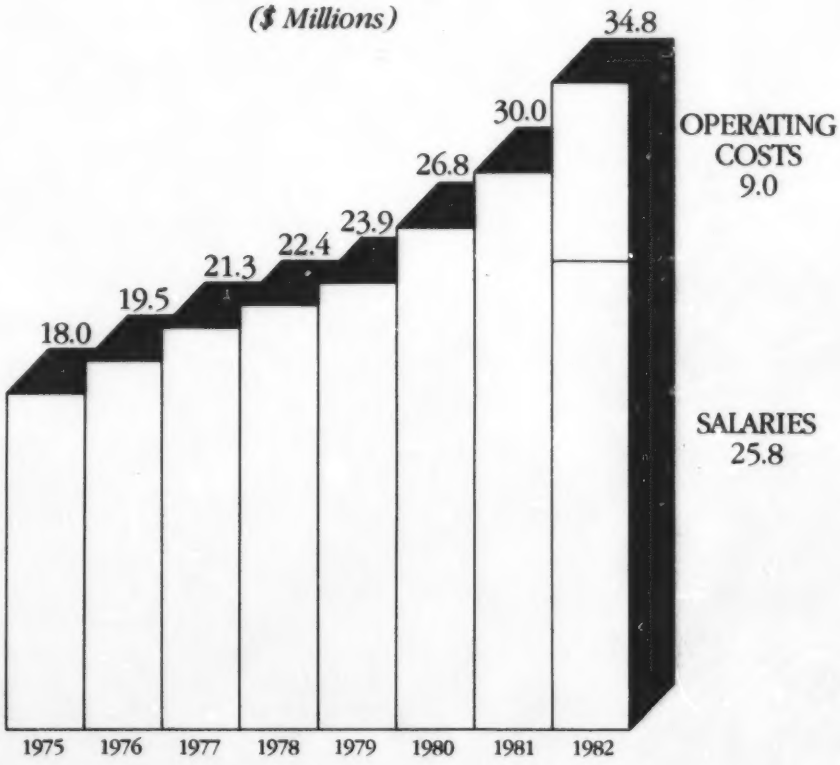


MILL RATE



EXPENDITURES

($ Millions)



Province of British Columbia

Office of the Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

Auditor's Report

To the Chairman and Members of the Board of Directors of the British Columbia Assessment Authority, and

To the Minister of Finance
Province of British Columbia:

I have examined the balance sheet of the British Columbia Assessment Authority as at 31 December 1982 and the statement of revenue, expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 December 1982 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the changes in accounting policy to recognize accrued vacation pay and to depreciate fixed assets as explained in note 5 to the financial statements, on a basis consistent with that of the preceding year.

Erma Morrison

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
30 March 1983

Balance Sheet as at December 31, 1982

ASSETS

	1982	1981
Current Assets		
Cash and temporary investments	$2,320,204	$2,189,852
Accounts receivable	357,186	338,991
Prepaid expenses	225,032	136,418
	2,902,422	2,665,261
Fixed Assets (Notes 3 and 5)		
Land, building, equipment & vehicles	2,971,319	2,925,288
Less accumulated depreciation	2,080,208	2,023,051
	891,111	902,237
	$3,793,533	$3,567,498

LIABILITIES AND SURPLUS

Current Liabilities		
Accounts payable and accrued liabilities (Note 5a)	$2,036,895	$1,431,489
Surplus		
Appropriated		
Employees' past benefits (Note 4)	848,954	290,367
Property and equipment	891,111	902,237
	1,740,065	1,192,604
Unappropriated	16,573	943,405
	1,756,638	2,136,009
Commitments (Note 9)	$3,793,533	$3,567,498

The nine accompanying notes are an integral part of these financial statements.

Approved on behalf of the Authority

A. O. HOOD — *Chairman of the Board*

G. ZORN — *Director of Finance*

Statement of Revenue, Expenditure and Surplus
For the Year Ended December 31, 1982

REVENUE	1982	1981
Province of British Columbia grant (Note 6)	$ 9,328,836	$ 8,378,883
Tax levies (Note 7)	23,596,810	19,996,477
Interest earned	772,421	735,479
Other	689,365	773,450
	34,387,432	29,884,289
EXPENDITURE		
Salaries and fringe benefits (Note 5a)	25,808,104	22,079,878
Directors' fees and expenses	55,700	67,993
Accommodation expense	1,915,906	1,858,698
Travel	1,330,788	1,285,831
Office (Note 5b)	2,125,823	1,580,159
Interest expense (Note 8)	548,275	505,280
Professional and special services	2,722,306	2,290,719
Depreciation (Note 5b)	259,901	241,501
	34,766,803	29,910,059
EXCESS OF EXPENDITURE OVER REVENUE	(379,371)	(25,770)
SURPLUS — BEGINNING OF YEAR		
As previously reported	4,686,529	4,622,996
Prior period adjustments (Note 5)	(2,550,520)	(2,461,217)
As restated	2,136,009	2,161,779
SURPLUS — END OF YEAR	$ 1,756,638	$ 2,136,009

The nine accompanying notes are an integral part of these financial statements.

Notes to Financial Statements For the Year Ended December 31, 1982

1. THE AUTHORITY

In 1974 an all party committee of the Legislature completed a comprehensive review of assessments in British Columbia and concluded:

> "... that legislation be introduced at the current session to create a province-wide Assessment Authority. This Authority must be independent of taxing function (either municipal or provincial) and its control must be such as will result unmistakably in complete independence."

This recommendation was acted upon expeditiously and the Assessment Authority of British Columbia Act, which established the British Columbia Assessment Authority, was proclaimed on July 2, 1974.

Section 8 of the Assessment Authority (R.S.B.C. 1979, chap.22) Act describes the purpose of the Authority very succinctly as follows:

> "The purpose of the authority is to establish and maintain assessments that are uniform in the whole of the Province in accordance with the Assessment Act."

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles.

Fixed assets are stated at cost. Depreciation is provided on the straight line basis using the following annual rates:

Building	5%
Furniture and equipment	20%
Motor vehicles	20%

3. FIXED ASSETS

	1982			1981
	Cost	Accumulated Depreciation	Net	Net
Land	$ 178,000	—	$178,000	$178,000
Building	223,249	$ 80,542	142,707	153,869
Furniture and equipment	1,830,494	1,509,264	321,230	250,103
Motor vehicles	739,576	490,402	249,174	320,265
	$2,971,319	$2,080,208	$891,111	$902,237

4. EMPLOYEES' PAST BENEFITS

Relevant to the formation of the British Columbia Assessment Authority, the Authority has negotiated an agreement with those designated employees whose previous working agreements contained clauses which called for payout of certain benefits upon the death, retirement or termination of the employee. Based on current salary rates, the employees' past benefit entitlements are estimated to be $848,954 at December 31, 1982 (1981: $704,567 of which only $290,367 appropriated from Surplus). Past benefit entitlements are charged as expenditures in the year they are paid.

5. CHANGES IN ACCOUNTING POLICIES AND PRIOR PERIOD ADJUSTMENTS

a) Accrued Vacation:

Accrued vacation pay for employees, formerly not recognized until paid, is now recognized as a liability on the date when it is earned. Accrued vacation pay amounted to $776,667 (1981: $527,469) and is included under "Accounts payable and accrued liabilities" on the Balance Sheet. This results in a decrease of "Surplus" on the Balance Sheet of $249,198 (1981: $21,896) and an equivalent increase on the "Excess of Expenditure over Revenue" on the Statement of Revenue, Expenditure and Surplus. The 1981 comparative figures have been restated to conform with the statement presentation adopted for the year ended December 31, 1982.

5. CHANGES IN ACCOUNTING POLICIES AND PRIOR PERIOD ADJUSTMENTS

b) Fixed Assets:

Fixed assets, previously charged to operations at the time of acquisition and concurrently recorded as assets with a corresponding credit to surplus, are now capitalized under "Fixed Assets" on the Balance Sheet. The valuation of "Fixed Assets" on the Balance Sheet is reduced by the amount of the accumulated depreciation, $2,080,208 (1981: $2,023,051), with "Surplus" reduced by an equivalent amount.

Depreciation, previously not recorded, is now being recognized as an expenditure on the Statement of Revenue Expenditure and Surplus. This change results in a net increase of "Excess of Expenditure over Revenue" in the statement by $11,128 (1981: $146,201 net decrease), compared with the previous basis of recording fixed asset costs. The 1981 comparative figures have been restated to conform with the statement presentation adopted for the year ended December 31, 1982.

Fixed assets amounting to $202,742 (1981: $174,100) were disposed of during the year. The cost of these assets and the related accumulated depreciation have been removed from the accounts and the resulting gain on disposal included in income.

6. PROVINCE OF BRITISH COLUMBIA GRANT

The Authority, under Section 15 of the Assessment Authority Act, is entitled to receive from the Province of British Columbia an operating grant determined by multiplying the Authority's operating costs less surplus carried forward for its immediately preceding fiscal year, by a percentage fixed by order of the Lieutenant-Governor in Council.

7. TAX LEVIES

The Authority by by-law, and subject to the prior approval of the Lieutenant-Governor in Council, each year imposes and levies a tax upon all taxable property in the Province. A copy of this by-law is forwarded to the Tax Collector of every municipality in the Province and to the Surveyor of Taxes so that the taxes so levied will be placed on the tax rolls. The proceeds of the taxes so levied and collected by the municipalities or the Minister of Finance constitute the Authority's tax levies revenue.

Under Section 15(4) of the Assessment Authority Act the Authority's annual tax levies are to be "at a rate sufficient to maintain the operating fund." The operating fund is defined under Section 15(3) as "the total amount required to meet the annual operating and capital expenses of the Authority." Section 15(4) further specifies that in determining the rate of taxation to be levied "the Authority shall take into account the amount of the annual operating grant."

Based on the above formula, the mill rates levied on taxable properties in the Province of British Columbia were 1.199 for 1982 and 1.295 for 1981.

8. FINANCING

Under Section 16(4) of the Assessment Authority Act, the Authority may "pending receipt of the proceeds of the taxes, borrow an amount not exceeding the proceeds of the taxes...and the loan shall be repaid from the proceeds of the taxes."

The total borrowings by the British Columbia Assessment Authority were $18,874,000 in 1982 and $14,854,000 in 1981.

9. COMMITMENTS

The Authority is committed to make the following rental payments on buildings, equipment and motor vehicles leased for periods of more than one year:

1983 —	$1,366,719
1984 —	1,205,848
1985 —	721,590
1986 —	330,839
1987 —	219,606
1988 — 1990	240,909
	$4,085,511

Commissioner's Report

B.C. Assessment – Past and Present

Equity in assessments is not a new concept in British Columbia. In 1953 the Assessment Equalization Act was enacted to equalize assessments for school purposes throughout the province.

Beginning in the late nineteen sixties there were restrictions placed upon the amount by which individual assessments could be increased. This caused distortions and inequities in relationships within and between the classes of properties.

In 1974 an all-party committee of the Legislature completed a comprehensive review of assessments in British Columbia and they concluded:

> . . . that legislation be introduced at the current session to create a Province-wide Assessment Authority. This Authority must be independent of taxing function (either municipal or provincial) and its control must be such as will result unmistakably in complete independence.'

The adoption of this recommendation resulted in the establishment, in July 1974, of the B.C. Assessment Authority. It is significant that the concept of an independent assessment authority has been recommended in the Provinces of Manitoba and Saskatchewan. Basically, three components are involved:

1. **Provincial Government** — exercises the legislative function and can amend the governing acts. The Cabinet has an annual responsibility to establish classes of property and percentage levels for assessed values.
2. **Assessment Authority** — records ownership and property details annually, values all properties in the province, produces the assessment roll, and mails the assessment notices.
3. **Municipalities and Collection Districts** — levy and collect their own taxes and, for administrative economy, collect nearly all the taxes levied against property within their boundaries on behalf of other bodies such as Schools, Hospitals, the Assessment Authority, Regional districts, etc.

The Assessment Authority has the responsibility to study the real estate market each year and to arrive at an estimate of the actual value of all property in each assessment area. The actual value of a property is equivalent to the market value.

For detailed information see 'Statistical Profile by Assessment Areas'.

Work Program

Economic events of 1982 presented the Authority with a variety of challenges. These called for flexibility in management, particularly on the part of the Area Assessors. A substantially increased volume of appeals was successfully serviced, due mainly to the completion of the Authority's first six-year work program and the maturing of the Court system and the assessment function.

A prime function of the Authority — and the culmination of the year's work — is the production of high quality assessment rolls. A continuing improvement in quality is necessary due to the increase in both public awareness and Court expectations. For this reason the new cyclical work program commenced during 1982 included a consolidation of the previous six-year work program, with the aim of improving all aspects of assessing at the least cost to the public. Thus the effects of hiring restraints and economies introduced during 1982 are expected to be countered by implementation of improved and more productive appraisal systems.

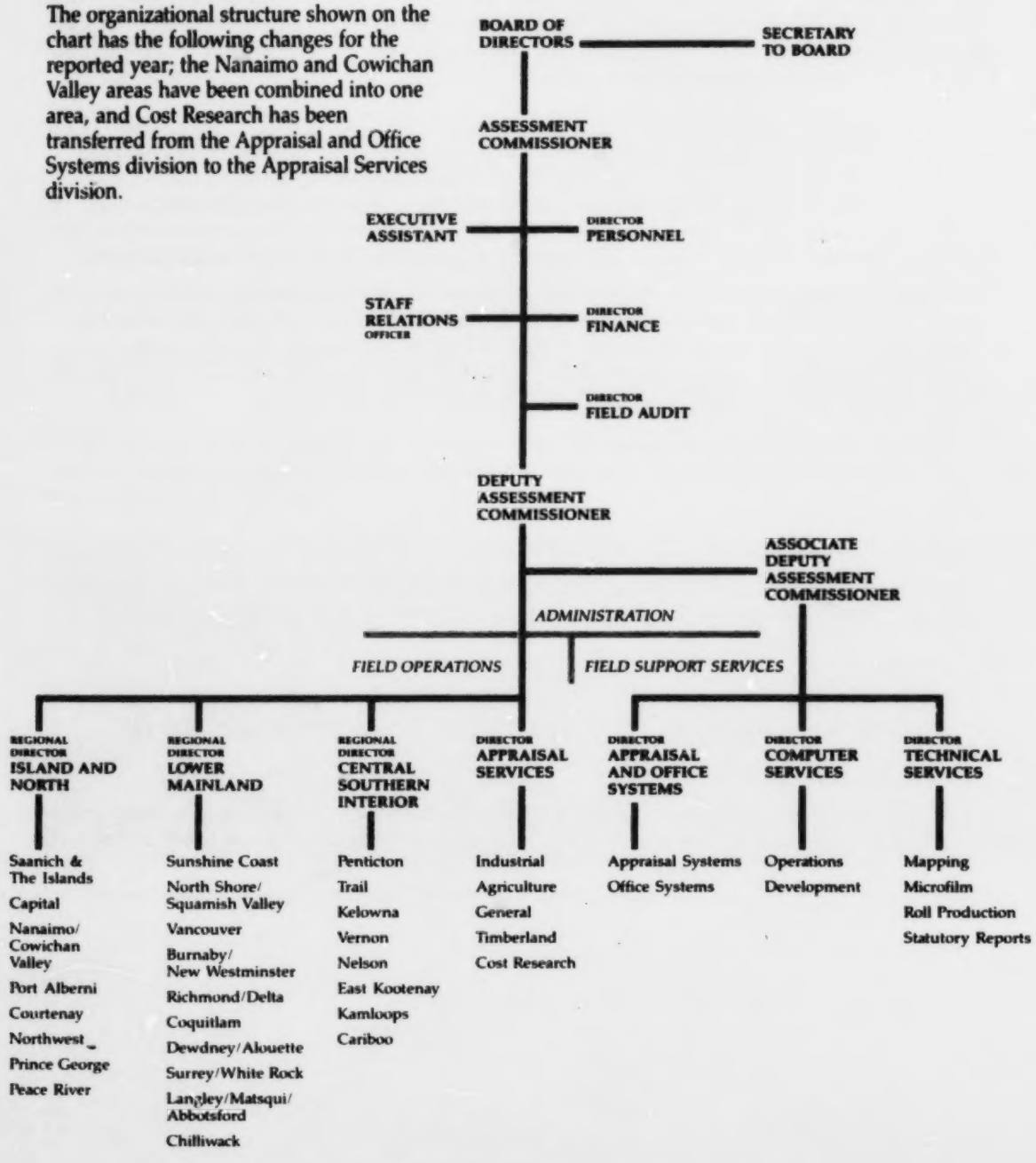
The new work program was needed also to improve assessment techniques applied to the valuation of non-residential properties. The question of assessability is a key issue, one which even the Courts have had difficulty in resolving. Technological changes, the economy, and the diverse range of industries further complicate valuation and assessability problems. To overcome these difficulties, the Authority's work program now encompasses more intensive training and study at the field level. In fact, an increase in the efficiency and the maturing experience of field and support personnel became evident during the year.

The successful implementation of the on-line database system was a rewarding milestone. The introduction of a state-of-the-art computer system which also radically changed daily work processes was a complex undertaking. This accomplishment speaks well of the staff involved, particularly those in Appraisal and Office Systems, Computer Services, and the clerical function in each Assessment Area office. The system will play an invaluable part in improving quality in spite of increased quantity in the years ahead.

The Organization

The Authority is very conscious of the fact that economies must be effected wherever possible and an organizational review has been carried out as part of the Authority's long range organizational plan. In conjunction with this review consideration was given to the number and location of the assessment offices as it is now almost nine years since the existing structure was determined. It was found that some improvements could be made which would result in economies without impairing service to the public.

The organizational structure shown on the chart has the following changes for the reported year; the Nanaimo and Cowichan Valley areas have been combined into one area, and Cost Research has been transferred from the Appraisal and Office Systems division to the Appraisal Services division.



Administration

The Assessment Authority is a corporation established by the Crown and is governed by a six-member Board of Directors. This Board appoints the Assessment Commissioner, the chief executive officer charged with the overall responsibility for the administration of the Assessment Act.

The Assessment Authority, being an independent corporation, provides its own administrative services.

PERSONNEL

The Personnel Division is responsible for the recruitment and selection of staff; development and maintenance of a position class specification plan; directing the labour relations function; health and safety administration; development and administration of personnel policies and procedures and the co-ordination of the education and training function.

The staff establishment was reduced during the year to 762 full-time positions, and, in addition, a hiring freeze was implemented in July 1982.

A two-year collective agreement was negotiated with C.U.P.E. Local 1767.

FINANCIAL SERVICES DIVISION

The Financial Services division has the responsibility of controlling the financial matters of the Authority. The division maintains the payroll system, the receipt and disbursement of funds, and produces the financial records of the Authority. Other responsibilities include purchasing, leasing, accommodations, and related ancillary services.

FIELD AUDIT DIVISION

The division makes regular audits in area offices, investigates uniformity of assessment rolls, and reports on the quality of assessments. Typical tasks include the sampling of property valuations, in-depth examination of special-purpose properties, checks of progress made on reassessment programs, and studies as to the quality of appraisals.

LEGAL AND INFORMATION SERVICES

Provision of legal and information services are the principal duties of the Executive Assistant. Assessors are provided with statutory interpretations and advice on legal precedents and other related matters, recommendations for statutory amendments are drafted, liaison is maintained with the Authority's solicitors, and decisions are made as to whether legal advice or assistance should be obtained.

Complaints and enquiries from the public, various government ministries, and other provinces across the country are processed. These often call for considerable research before matters can be resolved.

STAFF RELATIONS

The position of Staff Relations Officer is jointly funded by the Authority and the Union and is an information exchange point for all staff in areas of general interest such as employee benefits, retirement, and education. The officer identifies and deals with problems in communication, structure, policy, or procedure within the Authority.

Field Operations

There are in excess of 1.1 million properties in the province and the actual value and ownership of each property is determined annually. The Authority has established 26 assessment area offices, each staffed with an Assessor, Deputy Assessor, Appraisers, and Assessment Clerks.

ASSESSMENT AREA OFFICES

'The Assessor shall determine the actual value of land and improvements.'

This precise direction to the Assessor is considered the most important provision in the Assessment Act. Assessors are personally responsible for ensuring that assessments of all properties within their jurisdiction meet the requirements of the Assessment Act.

Appraisers carry out regular reinspections of properties but not necessarily on an annual basis. All new construction is valued and included on the assessment rolls. All sales transactions and other market factors are carefully analyzed in order to establish work priorities and to determine what steps need be taken in order to ensure that the actual or market value of each property is entered in the assessment roll.

Assessment Clerks ensure that changes in ownership, value, use, class, and all other pertinent information are properly recorded.

As December 31 is both the valuation date and the date for the completion of the assessment roll, the most recent market evidence is not available when the roll is being prepared. To compensate for this factor, analysis of market evidence in the latter part of the year continues even after the roll has been completed. If it is found that further adjustments are warranted, this can be undertaken by bringing the matter before the Courts of Revision.

APPRAISAL SERVICES DIVISION

The Appraisal Services division is responsible for providing the Assessment Commissioner and field offices with research data concerning the valuation of industrial, commercial, timberland, and agricultural properties.

Industrial Appraisal

This section furnishes support in the area of major industry and utilities in the form of in-depth analyses of appraisal techniques for special-purpose properties. These include pulp and paper plants, sawmills, grain elevators, mines, pipelines, refineries, and other major industrial plants. Assistance is provided, when requested by an area office, in the detailed inventory of a plant, at the same time providing training and technical assistance to improve self-sufficiency within that office.

Timber Appraisal

The Timber Appraisal section provides services to assessment areas in timber valuations. Recommended values are calculated and submitted for properties classified as tree farm, forest, timber, wild, and rural land.

Special projects in timber valuation are undertaken, audits are carried out in assessment areas, and training programs in timber valuation for field appraisers are given.

Agricultural Appraisal

By the study of sales, rental data, inventory and valuation techniques of farm properties on a provincial basis, this section advises the Commissioner concerning farm land valuation. It also provides training and assistance to area offices on farm classification and valuation.

Detailed analyses of soil maps, land use, and market prices and trends are conducted to provide background materials for field staff.

General Appraisal

This support group assists field offices in the valuation of complex commercial and residential properties, and also produces cost manuals. The team is made up of appraisers and cost analysts who provide consultation and support at Appeal Board hearings, collation of data on a province-wide basis for analysis and distribution, and on-the-job training and assistance when requested.

Annual value forecasting and impact studies for budgetary purposes, together with appraisal research and assistance in field projects, are also the responsibility of this section.

Field Support Services

The prime mission of Field Support Services is to design, build, install, and maintain efficient systems and procedures required to produce assessment rolls in accordance with Authority objectives. These duties are the responsibility of three divisions; Appraisal and Office Systems, Technical Services, and Computer Services.

APPRAISAL AND OFFICE SYSTEMS DIVISION

All data maintenance and actual value calculation systems are the responsibility of the Appraisal and Office Systems division, which is regarded as the user representative in head office for these systems.

The division maintains and develops efficient and reliable mass appraisal systems and office systems in support of assessment administration, and produces standards for the use of these systems which will ensure consistency of application, accuracy, and quality of the values produced.

The Appraisal Systems and Office Systems sections maintain a close liaison with the area offices and other divisions. On their behalf, specifications for new or modified systems are generated, acceptance testing performed, and user guides and procedures formulated. Finally, the users are trained, and the system implemented.

TECHNICAL SERVICES DIVISION

The Technical Services division has two major areas of responsibility — statutory reporting and information resources. The division has three sections; administration, mapping, and microfilm.

The Administration section produces assessment rolls and notices for the Area Assessors. These assessed value rolls form the basis of a variety of value summaries and reports which are required by statute. Requests from external sources for assessment statistics or special reports are serviced through this section.

The Mapping section supports all assessment areas by the provision of maps, aerial photography, and related resource information.

The Microfilm section supplies microfilm copies of the assessment roll, property sales, and land title plans to assessment area offices. This information is also provided to the general public for a fee.

COMPUTER SERVICES DIVISION

The Computer Services division designs, develops, and operates computer systems in conformance with processing requirements originated by the users of this service. Principal users are the other divisions and the area offices of the Authority.

The division is organized into three main areas; development, operations, and administration.

The major task of the development group is to design, build, and implement computer systems embodying sound data processing standards and practices, and which fully satisfy the functional specifications supplied by the users.

The primary mission of the operations group is to manage and operate the Authority's data processing systems in a cost-effective and user-responsive manner.

Conclusion

As a direct result of the unusual behaviour of the real estate market during 1981, the year 1982 proved unique for the Authority in that both the number of complaints to the Courts of Revision and the appeals to the Assessment Appeal Board were several times greater than those for any previous year.

The additional work resulting from these many appeals, the staff training and necessary re-orientation due to the full introduction of the CAPAS system, and the need to complete scheduled field programs, all culminated in producing a very heavy workload. Credit is due to all personnel for their responsive approach and their successful execution of these tasks.

J T Swartney

Assessment Commissioner

The 1982 Assessment Year

The 1982 Assessment Year

In the year the changes in direction of the real estate market had a notable effect on the Courts of Revision and Appeal Board processes. This year also saw the full introduction of the Computer Assisted Property and Assessment System (CAPAS) in all Authority offices.

The Declining Real Estate Market In 1982

EARLIER YEARS

During 1980 and the early part of 1981 much of the province experienced an unprecedented escalation in property values, particularly for residential properties. By the end of the first quarter of 1981 it had become apparent that in some parts of the province not only had the market reached its peak but that property values had begun to decline. By mid-year this trend had generally established itself throughout the province, and for the balance of 1981 the decline in values continued.

THE REPORTED YEAR

During early 1982 the number of sales was substantially less than normal but volume gradually increased as the year progressed. As for values, the market was noticeably erratic, with a general continuation of the 1981 decline in values persisting throughout the first three-quarters of the year. By the fourth quarter evidence from many parts of the province indicated that finally the decline had ceased with, in some areas, evidence of a modest if hesitant recovery.

While the 1982 assessment rolls had, generally speaking, shown increased values over those in the preceding year, and the number of complaints to the Courts of Revision was unprecedented, the values shown on the 1983 rolls reflected the loss in value due to the declining market during 1982, and the number of appeals dropped to a level which was only slightly greater than those of 1980 and 1981. In fact, the total number of appellants dropped to approximately 15% of the number in 1982 and the total number of persons appealing residential property was nearly 90% less than the number in 1982.

REAL PROPERTY SALES

Year	Number of Sales
1979	[illegible]
1980	[illegible]
1981	[illegible]
1982	[illegible]

PUBLIC REACTION

In the 1981 annual report it was suggested that one of the possible reasons for the large number of complaints to the 1982 Courts of Revision might well be the very common but erroneous assumption by the public that taxes would increase in direct proportion to the increase in assessment. It is interesting to note that, despite the increases in assessment, a great many persons not only did not experience an increase in their taxes but, in fact, paid less in taxes than in 1981.

The 1983 assessment rolls show a reversal of this situation with the lower assessments resulting in reduced tax bases for a number of taxing authorities. Unless the taxing authorities' budgets can be reduced it will prove necessary to increase the levy to compensate for the reduced tax base. Thus for the individual taxpayer it should not be anticipated that a reduced assessment will necessarily result in a corresponding reduction in taxes.

1983 Courts of Revision

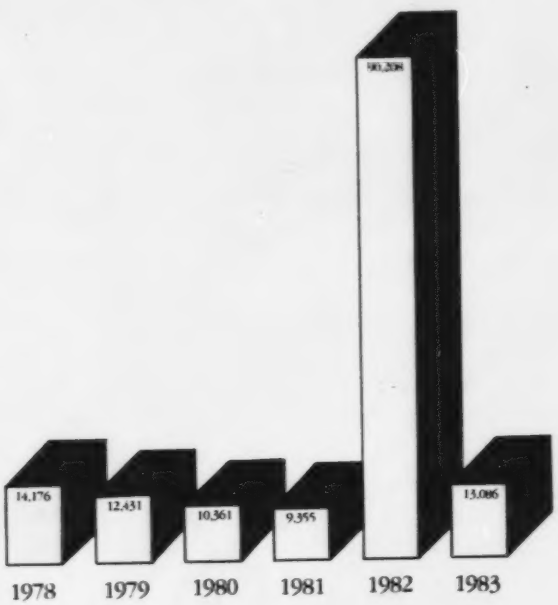
The public response to the annual assessment roll can best be measured by the number of complaints formally lodged with the Courts of Revision. The number of persons appealing entries in the 1983 assessment rolls was a dramatic reduction from the previous year (see chart).

To service the complaints there were a total of 90 Courts of Revision appointed by the Lieutenant Governor in Council throughout the province. These Courts sat throughout the month of February. Of the appeals processed, 62.6% were classified Residential, 16.0% Business and Other, 7.7% Industrial, and 5.4% Utility. All other classes together amounted to 8.3%.

A decision rendered by the Court of Revision may be appealed to the 1983 Assessment Appeal Board.

COURTS OF REVISION

NUMBER OF APPELLANTS 1978 - 1983



The 1982 Assessment Appeal Board

With the extremely high volume of complaints to the 1982 Courts of Revision it was not surprising that the number of appeals to the Assessment Appeal Board was correspondingly high when compared with previous years. The total number of appeals increased from 1,015 in 1981 to 4,830 in 1982, with the number of appeals concerning residential properties increasing very significantly to approximately three-quarters of the total.

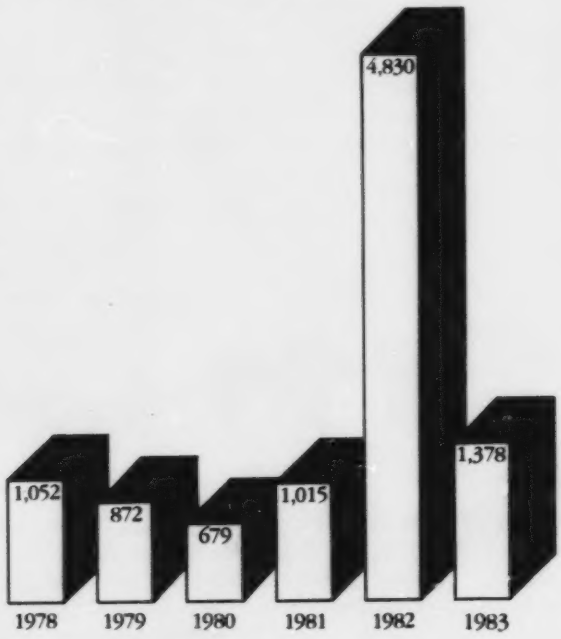
This large volume of appeals resulted in the number of Boards being increased from 4 to 8. Despite the fact that 1,002 appeals were withdrawn or ruled invalid, the workload placed upon the Boards and upon the staff of the Authority was exceptionally heavy and, in the case of the Authority, inevitably disrupted the planned work program for the year.

Several hundred appeals concerning the assessability of certain machinery and equipment were outstanding for both the 1981 and 1982 assessment years. However, decisions of the Supreme Court of British Columbia have clarified this issue, permitting the likely resolution of the majority of these outstanding appeals in the very near future.

In 1983 the number of appeals to the Board dropped to 1,378 but they were, generally, of a more complex nature.

ASSESSMENT APPEAL BOARD

NUMBER OF APPELLANTS 1978 – 1983



CAPAS Implementation

(Computer Assisted Property and Assessment System)

In 1982, after several years of intensive work, a state-of-the-art online computer system to serve the entire Assessment Authority was implemented. The system was soon put to a stringent test: the 1983 Assessment Roll was successfully produced direct from the database of the new system.

During 1981 and the first quarter of 1982, the CAPAS system was piloted in two area offices, Burnaby and Victoria. Enhancements were introduced as a result of a testing program, from suggestions submitted by these offices, and following a general evaluation of the design. The sign-off of the system as being functional and operational by the two pilot areas allowed for the resumption of plans for full implementation in all offices, both at Head Office and at areas throughout the province.

To achieve this, in the fall of 1981, a CAPAS Implementation Task Force was established to create, initiate, and monitor a plan that would ensure a smooth and successful introduction of CAPAS throughout the Authority. This task force was formed of staff from the Computer Services division, Appraisal and Office Systems division, and from the B.C. Systems Corporation. The result was a training and conversion plan in which implementation would be in three phases, each consisting of approximately one third of the remaining area offices. Training of personnel for these three groups would be in three matching phases.

As a first step, in April 1982, training courses were conducted for management staff including all Area and Deputy Assessors, the Regional Directors, and head office management personnel. These courses provided managers with knowledge of the system's management and control features and their use in support of the appraisal process.

Immediately before each of the three conversions, which were in May, June, and July, training courses were conducted for the clerical staff of the Authority. These intensive 5-day courses were structured to provide as much 'hands on' training as possible, and to provide enough knowledge for the 18 or 20 trainees to return to their offices and train the remaining staff, in readiness for all staff to begin use of the new system.

To augment the formal training and the on-site training of personnel by course attendees, Office Systems staff made follow-up visits to each area office to help solve any problems encountered. It was found that staff in the area offices had enthusiastically accepted the challenges of the new system, and were quickly gaining proficiency in adapting to the new procedures.

This implementation of CAPAS was effectively the first of three planned 'releases' of CAPAS and provided the basic functions of direct entry of roll maintenance information and printing of reports in area offices. This was effected by a printer and (on average) three video display terminals in each area office. As a measure of the work involved, during the process of readying the data-base and preparing for the 1983 assessment roll, approximately 2,100,000 transactions were input by field staff.

As training and implementation of Release 2 of CAPAS was taking place, development work was continued to design and build the Roll and Notice program and the Court of Revision system. This work was completed by the end of November, in time for the production of the roll and the mailing of assessment notices. Three additional training courses were held to provide instruction in the Court of Revision System for three employees from each area office to form a nucleus for subsequent training of other staff in those systems.

Further releases of CAPAS will provide additional features to improve appraisal/valuation assistance.

Assessment Regions & Areas

PEACE RIVER
27
NORTHWEST
25
PRINCE GEORGE
26
CARIBOO
24
VERNON
20
KAMLOOPS
23
COURTENAY
6
NORTH SHORE/
SQUAMISH-VALLEY
8
EAST KOOT
22
NELSON
21
KELOWNA
19
TRAIL
18
PENTICTON
17
16
PORT ALBERNI
5
COQUITLAM
12
DEWDNEY/ALOUETTE
13
BURNABY/NEW WESTMINSTER
10
VANCOUVER
9
SURREY
WHITE ROCK
14
LANGLEY/MATSQUI/ABBOTSFORD
15
NANAIMO
4
COWICHAN
VALLEY
3
SAANICH & THE ISLANDS
1
CAPITAL
2

Assessment Regions

For administrative purposes the Province is divided into three regions:

- Vancouver Island and Northern B.C.
- Lower Mainland
- Central Southern Interior

Jurisdictions

The table below groups the jurisdictions of the province into cities, districts, towns, villages, and rural collection districts in alphabetical order. The numbers indicate the area in which each is located.

Assessment Areas

The names of the assessment areas each region contains are:

Vancouver Island & Northern B.C.

1. Saanich & The Islands
2. Capital

4/3. Nanaimo/ Cowichan Valley

5. Port Alberni
6. Courtenay

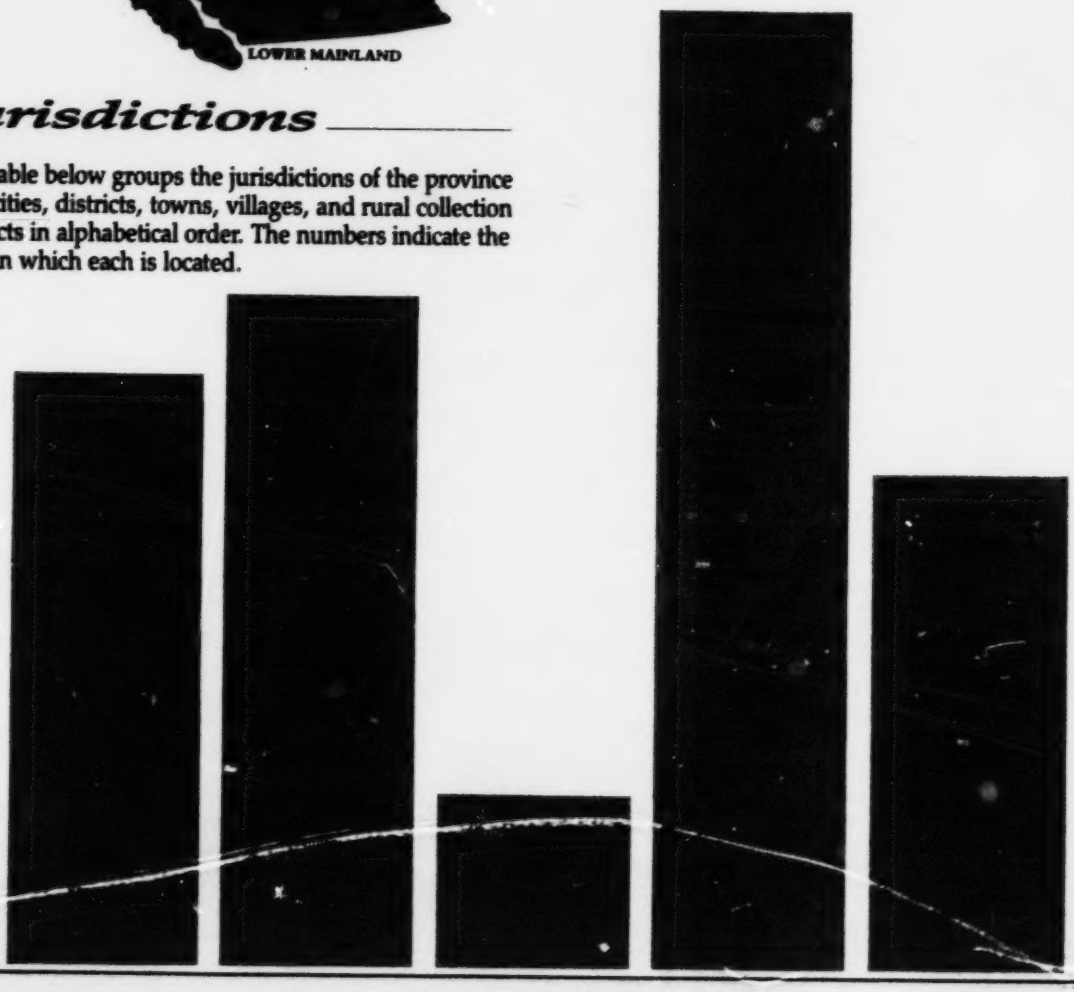
25. Northwest
26. Prince George
27. Peace River

Lower Mainland

7. Sunshine Coast
8. North Shore/ Squamish Valley
9. Vancouver
10. Burnaby/ New Westminster
11. Richmond/Delta
12. Coquitlam
13. Dewdney/Alouette
14. Surrey/White Rock
15. Langley/Matsqui/ Abbotsford
16. Chilliwack

Central Southern Interior

17. Penticton
18. Trail
19. Kelowna
20. Vernon
21. Nelson
22. East Kootenay
23. Kamloops
24. Cariboo



Office Addresses

HEAD OFFICE

Telephone	Office Address
595-6211	1537 Hillside Avenue, Victoria, B.C., V8T 4Y2

REGIONAL OFFICFS

Region	Area	Area Name	Regional Director	Telephone	Office Address
#1	01-06 25-27	Vancouver Island & Northern B.C.	G.B. Cameron	381-3554	201 — 1001 Cloverdale Avenue, Victoria, B.C., V8X 4C9
#2	07-16	Lower Mainland	P.A. Fenton	585-7007	104 Guildford Commerce Court, 10334 — 152A Street, Surrey, B.C., V3R 7A2
#3	17-24	Central Southern Interior	K.A. Bennett	493-6669	#339 — 246 Martin Street, Penticton, B.C., V2A 5K3

ASSESSMENT AREA OFFICES & SUB-OFFICES

Area	Area Office	Assessor	Telephone	Office Address
01	Saanich & The Islands	W. R. Craven	479-7131	#501 — 3960 Quadra Street, Victoria, B.C., V8X 4A3
02	Capital	J. Lang	386-2291	1006 Fort Street, Victoria, B.C., V8V 3K4
04/03	Nanaimo/Cowichan Valley	L. Smith	753-6621	155 Skinner Street, Nanaimo, B.C., V9R 5E8
	Duncan		748-3776	#216 — 435 Trunk Road, Duncan, B.C., V9L 2P8
05	Port Alberni	R.A. Loggin	724-3271	4201 — 6th Avenue, Port Alberni, B.C., V9Y 4N1
06	Courtenay	D.R. Taylor	338-6511	1211 Ryan Road, Courtenay, B.C., V9N 3R6
07	Sunshine Coast	R.C. Winterburn	885-3206	P.O. Box 1220, Sechelt, B.C., VON 3AO
08	North Shore/ Squamish Valley	C.R. Smyth	984-9751	#210 — 255 W. First Street, North Vancouver, B.C., V7M 3G8
09	Vancouver	H.R. Jones	734-1383	#204 Arbutus Village Square, 4255 Arbutus Street, Vancouver, B.C., V6J 4R1
10	Burnaby/New Westminster	E.C. Twining	294-6441	#301 — 4911 Canada Way, Burnaby, B.C., V5G 1M1
11	Richmond/Delta	A.J. Sanderson	946-1341	5000 Bridge Street, Delta, B.C., V4K 2K4
12	Coquitlam	A.R.C. Wyatt	461-4421	3131 St. John's Street, Port Moody, B.C., V3H 2C8
13	Dewdney/Alouette	N.G. Moulder	467-1525	Suite 305, 11965 Fraser Street, Maple Ridge, B.C., V2X 8H7
14	Surrey/White Rock	T.W. Follett	584-1321	13651 — 100th Avenue, Surrey, B.C., V3T 1H9
15	Langley/Matsqui/ Abbotsford	C.W. Sommerfeldt	853-7424	2670A Minter Street, Clearbrook, B.C., V2T 3K2
16	Chilliwack	R.N. Jacob	792-3385	#7 — 8635 Young Road South, Chilliwack, B.C., V2P 4P3
17	Penticton	P. Walter-Hughes	492-5740	2415 Government Street, Penticton, B.C., V2A 4W5
18	Trail	D.A. Turner	364-2501	1561 Bay Avenue, Trail, B.C., V1R 4B2
19	Kelowna	P.F. Steeves	763-8300	Suite 218, 1626 Richter Street, Kelowna, B.C., V1Y 2M3
20	Vernon	R.G. Foisy	545-2171	#200 — 2899 30th Avenue, Vernon, B.C., V1T 8G1
	Salmon Arm		832-7136	P.O. Box 2440, Salmon Arm, B.C., V0E 2T0
	Revelstoke		837-2796	P.O. Box 1739, Revelstoke, B.C., V0E 2S0
21	Nelson	L.R. Davies	352-5581	617 Vernon Street, Nelson, B.C., V1L 4E9
22	East Kootenay	S.M. Wells	426-8901	#100, 42 — 8th Avenue South, Cranbrook, B.C., V1C 2K3
23	Kamloops	W.H. Webster	376-6281	707 Tranquille Road, Kamloops, B.C., V2B 3J1
24	Cariboo	G.W. Stadel	392-2996	#302 — 172 Second Avenue North, Williams Lake, B.C., V2G 1Z6
	Quesnel		992-7214	462 Reid Street, Quesnel, B.C., V2J 2M6
25	Northwest	T.J.G. Protheroe	638-1116	4544 Lakelse Avenue, Terrace, B.C., V8G 1P8
	Prince Rupert		624-9607	#1 — 222 West 3rd Avenue, Prince Rupert, B.C., V8J 1L1
26	Prince George	W.W. Colbert	562-7215	#200 — 1777 3rd Avenue, Prince George, B.C., V2L 3G7
27	Peace River	R. Kennedy	782-8515	#206 — 1508 102nd Avenue, Dawson Creek, B.C., V1G 2E2

1983 Assessment Roll Statistics

Actual Values — 1983 Assessment Roll

The fundamental principle underlying the Assessment Act is that land and improvements must be valued at their actual value (i.e. fair market value).

The 1983 actual value total for the province is shown broken down into three components: land, improvements and machinery.

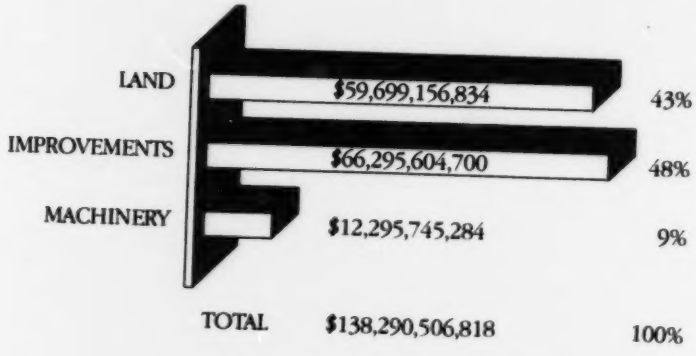
A more detailed breakdown is given in the form of the nine Classes of Property, defined by the Lieutenant Governor in Council, illustrated below.

The chart demonstrates the provincial total actual values since 1975.

The 1983 total for the province of actual or market value of all property is $138,290,506,818 compared with the 1982 figure of $157,149,780,140—a decrease of 12%.

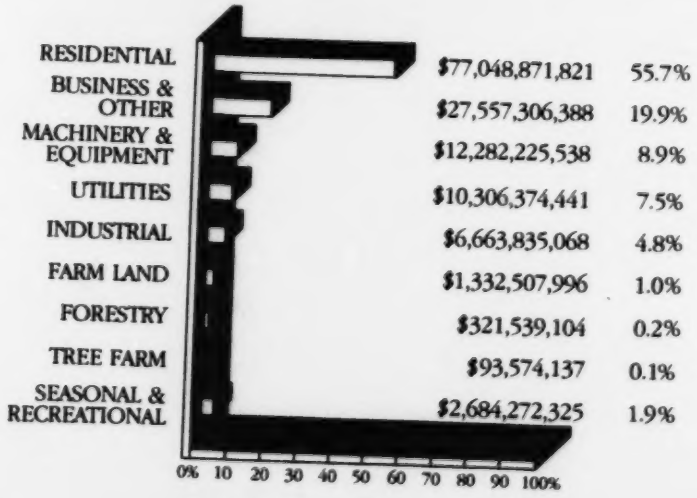
TOTAL ACTUAL VALUE

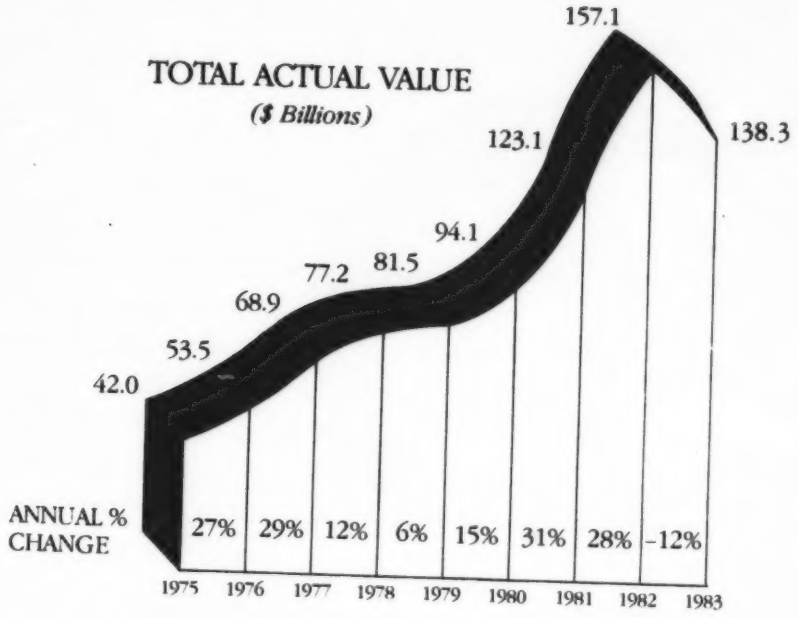
By the Components Land, Improvements & Machinery



TOTAL ACTUAL VALUE

By Class of Property





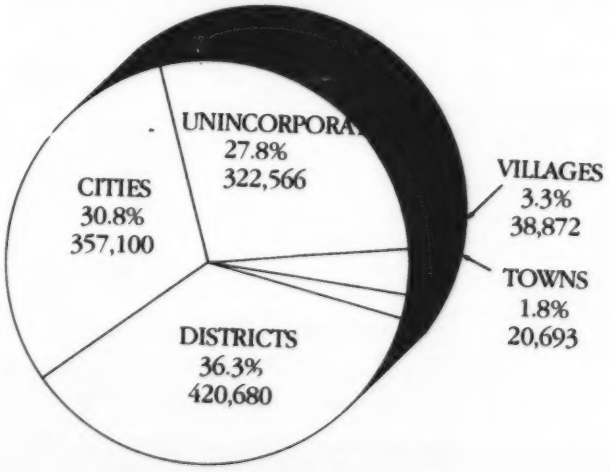
Number of Parcels

Consistent with the steady growth in the province, the increase in the total number of parcels (properties) has maintained its momentum. The 1983 figure for total number of parcels is 1,159,911 compared with 1,129,291 for 1982; a gain of 2.8% compared with 3.8% for 1981-1982.

The total parcel distribution relative to types of jurisdiction and to class of property is shown below:

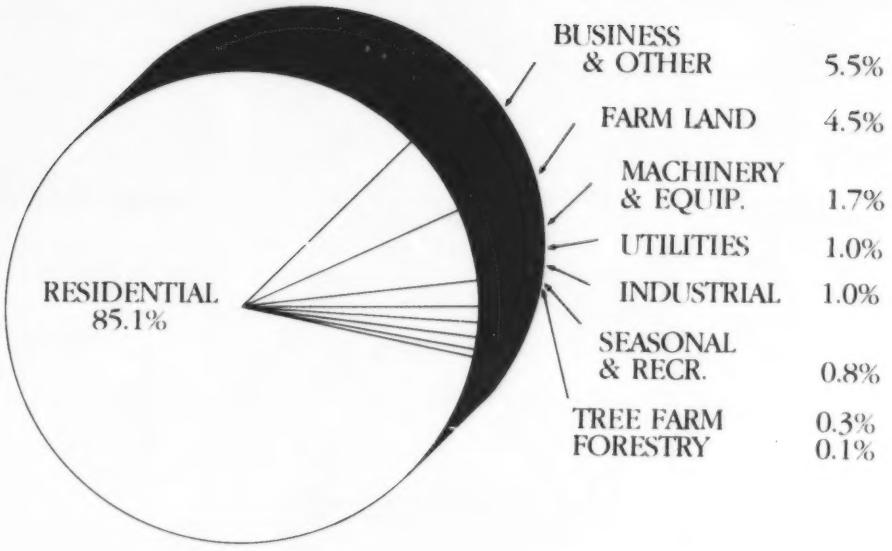
PARCEL DISTRIBUTION

By Type of Jurisdiction



TOTAL 1,159,911 PARCELS

By Class of Property



Assessed Values

The primary purpose of the Assessment Act is to provide an equitable base upon which to raise revenue for:

- School Purposes.
- General Purposes.
- Hospital and Other Purposes.

The principal differences in these three tax bases result from legislation relating to:

a) British Columbia Hydro and Power Authority
b) the assessability of machinery and equipment
c) the options available to municipalities in arriving at an assessed value base.

SCHOOL PURPOSES ASSESSMENT

Property is segregated by type or use into 'property classes' and the Lieutenant Governor in Council specifies the percentage of actual value at which each class shall be assessed each year.

ACTUAL VALUE × CLASS PERCENTAGE − EXEMPTIONS = SCHOOL PURPOSES ASSESSMENT

(Exemptions are explained on a later page.)

For 1983 the prescribed classes of property and assessment levels for school purposes are unchanged from 1982. Levels for 1981 are shown for comparison:

CLASS	% 1983, 1982	% 1981
1 — Residential	10	11
2 — Utilities	35	30
3 — Forestry	40	30
4 — Machinery & Equipment	28	25
5 — Industrial	34	28.6
6 — Business & Other	24.5	24.5
7 — Tree Farm Land	80	60
8 — Seasonal Resort, Recreational Property & Fraternal Organization	10	11
9 — Farm	10	10

HOSPITAL AND OTHER PURPOSES ASSESSMENT

Hospital and Other Purposes assessment is the same as School Purposes assessment except that properties owned by British Columbia Hydro & Power Authority are not subject to taxation.

GENERAL PURPOSES ASSESSMENT

The method of determining the General Purposes Assessment may differ for Municipalities and Rural Areas.

Municipalities

In the past, to arrive at an assessed value base on which taxes for general purposes could be levied, each municipality could choose one of three options. The option chosen was effectively a percentage which was applied to the recorded actual value of a property to arrive at its assessed value for general purposes taxation. The formula was:

The introduction of a fundamental change is proposed, in the form of Variable Tax Rates. This will transfer the variability factor from the assessed value to the taxation process controlled by each municipality. Thus municipalities will have the freedom to choose an individual rate to be applied to each class of property, to arrive at a general purposes taxation base. From an assessment point of view the formula is simplified to:

Rural Areas

The assessed value base for General Purposes in Rural Areas is calculated in the same manner as the assessed value base for School Purposes, although there may be some differences in the exemptions that are applicable to the former. Examples of classes and types of property that are exempt for General Purposes in Rural Areas and not for School Purposes include Machinery and Equipment, B.C. Hydro properties, and Farm Dwellings and Buildings. Forest Land is taxable for General Purposes, whereas it is totally exempt from School Purposes taxation.

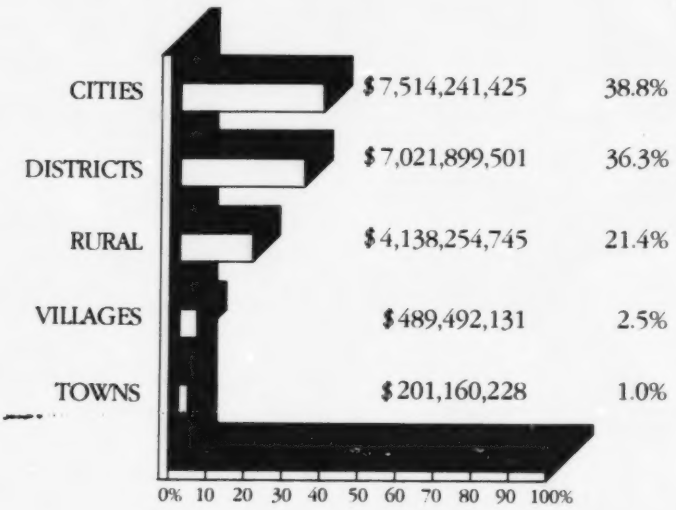
Net Taxable Assessed Values

Assessed values are derived by calculating a percentage of the actual value of the property as described earlier. The value subject to taxation after exemptions is referred to as the net taxable assessed value. This is determined separately for the three taxing functions (General, School, and Hospital and Other Purposes), each with the appropriate statutory exemptions.

Three different breakdowns of the net taxable assessed values for school purposes are given in chart form.

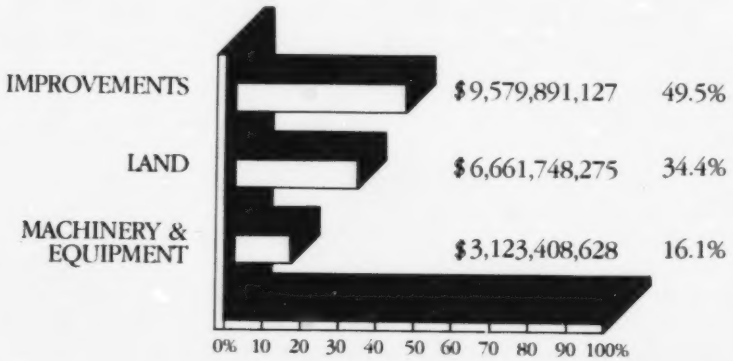
NET TAXABLE ASSESSED VALUES
For School Purposes

By Type of Jurisdiction



TOTAL VALUE $19,365,048,030

By the Components Land, Improvements & Machinery



By Class of Property

Exemptions From Taxation

A number of properties are statutorily exempt from taxation. In the case of the many Crown Federal and Crown Provincial exempt properties, grants are generally paid in lieu of taxes.

There are numerous other exemptions, including the following:

- $1,500 of assessed value of machinery and equipment is exempt from taxation.
- 50% of the assessed value of farm land and some other land in the Agricultural Land Reserve is exempt for school and hospital purposes.
- Up to $5,000 of assessed value of farm outbuildings is exempt from taxation. In unorganized areas all farm buildings and the dwelling are exempt from general taxation.
- Forest land is exempt from taxation for school and hospital purposes.
- Property owned by B.C. Hydro is only taxable for school purposes.
- Land or improvements, or portions of either, used for control or abatement of pollution are exempt from taxation.

Statistical Profile By Assessment Areas

The following pages contain statistics for each assessment area for 1983 and 1982 in tabular form.

Properties which are exempt from taxation are included in the totals of both the actual value and the number of properties. Exempt properties are excluded from the totals of net taxable assessed values for 'General' and for 'School' purposes.

The values for general purposes are different from those shown for school purposes for two reasons:

1. in municipalities, the general assessed values used for 1983 taxation purposes are the actual values less exemptions (as explained under 'General Purposes Assessment — Municipal')
2. in rural areas, general assessed values are a percentage of actual value (as determined by the Lieutenant Governor in Council for each class of property) less exemptions (see 'General Purposes Assessment — Rural')

*Note: The 1983, 1982 totals shown in the General Purposes column present no meaningful comparison since the 1983 figures are based on the proposed introduction of Variable Tax Rates.

Also, for this year's report, the following statistics for the previous year (1982) reflect the values at the end of that year; i.e., include adjustments made by the courts and supplementary assessments.

PROVINCIAL TOTALS	NO. OF PROPERTIES	% CHGE.	ACTUAL VALUE	% CHGE.	ASSESSED VALUE							
						SCHOOL						
					GENERAL*	RESIDENTIAL	% CHGE.	NON-RESID.	% CHGE.	TOTAL	% CHGE.	
CITIES	**357,100**		**53,109,027,598**		**39,622,696,307**	**2,672,682,870**		**4,841,559,355**		**7,514,241,425**		◆ 1983
	348,729	2.4	60,943,915,477	−12.9	12,970,281,852	3,363,273,661	−20.5	4,953,588,428	−2.3	8,316,862,089	−9.7	◆ 1982
DISTRICTS	**420,680**		**52,924,269,293**		**40,334,028,930**	**3,114,737,562**		**3,907,161,939**		**7,021,899,501**		
	407,796	3.2	61,185,925,583	−13.5	9,762,276,296	3,850,218,299	−19.1	3,976,102,604	−1.7	7,826,320,903	−10.3	
TOWNS	**20,693**		**1,559,387,135**		**1,228,722,583**	**95,532,195**		**105,628,033**		**201,160,228**		
	20,119	2.9	1,816,792,099	−14.2	368,881,922	117,078,619	−18.4	111,668,638	−5.4	228,747,257	−12.1	
VILLAGES	**38,872**		**3,184,350,174**		**2,075,093,596**	**144,226,635**		**345,265,496**		**489,492,131**		
	38,095	2.0	3,538,577,775	−10.0	627,636,907	169,574,089	−14.9	369,993,796	−6.7	539,567,885	−9.3	
RURAL AREAS	**322,566**		**27,513,552,618**		**2,722,725,108**	**1,163,880,686**		**2,974,374,059**		**4,138,254,745**		
	314,552	2.5	29,954,115,788	−8.1	2,993,575,482	1,356,286,937	−14.2	3,023,497,167	−1.6	4,379,784,104	−5.5	
PROVINCE	**1,159,911**		**138,290,586,818**		**85,983,266,524**	**7,191,059,148**		**12,173,988,882**		**19,365,048,030**		
	1,129,291	2.7	157,439,326,722	−12.2	26,722,652,459	8,856,431,605	−18.8	12,434,850,633	−2.1	21,291,282,238	−9.0	

ASSESSMENT AREA/ JURISDICTION	CITY DISTRICT TOWN VILLAGE RURAL	JURIS-DICTION NO.	NO. OF PROP-ERTIES	% CHGE.	ACTUAL VALUE	% CHGE.	ASSESSED VALUE GENERAL*	SCHOOL RESIDENTIAL	% CHGE.	SCHOOL NON-RESID.	% CHGE.	TOTAL	% CHGE.	
01 SAANICH AND THE ISLANDS														
CENTRAL SAANICH	D	302	**4,253**		**460,458,878**		**407,893,420**	**34,854,602**		**15,029,533**		**49,884,135**		◊ 1983
			4,153	2.4	562,647,296	−18.2	57,522,212	44,872,633	−22.3	14,888,144	0.9	59,760,777	−16.5	◊ 1982
SAANICH (SD 61)	D	308	**25,152**		**2,685,753,646**		**2,241,120,633**	**283,819,255**		**73,717,769**		**277,537,024**		
			24,602	2.2	3,226,221,072	−16.8	302,776,219	256,413,447	−20.5	69,677,406	5.8	326,090,853	−14.9	
SAANICH (SD 63)	D	309	**4,316**		**524,297,201**		**462,499,634**	**42,635,184**		**13,588,817**		**56,224,001**		
			4,054	6.5	649,992,442	−19.3	61,249,473	52,961,227	−19.5	15,402,148	−11.8	68,363,375	−17.8	
NORTH SAANICH	D	332	**3,444**		**499,950,483**		**407,569,409**	**37,291,894**		**8,846,430**		**46,138,324**		
			3,364	2.4	577,356,139	−13.4	52,586,149	45,433,687	−17.9	8,632,637	2.5	54,066,324	−14.7	
SIDNEY	T	476	**3,367**		**310,985,458**		**283,132,005**	**24,072,440**		**12,950,364**		**37,022,804**		
			3,294	2.2	361,337,286	−13.9	39,970,686	28,924,822	−16.8	13,345,586	−3.0	42,270,408	−12.4	
GULF ISLANDS	R	763	**434**		**47,173,149**		**5,485,397**	**3,879,532**		**1,571,063**		**5,450,595**		
			425	2.1	52,145,119	−9.5	6,001,795	4,372,726	−11.3	1,681,446	−6.6	6,054,172	−10.0	
GULF ISLANDS	R	764	**10,179**		**832,626,011**		**76,776,991**	**68,370,691**		**28,150,191**		**96,520,882**		
			9,995	1.8	982,816,696	−15.3	88,212,549	78,703,762	−13.1	29,832,707	−5.6	108,536,469	−11.1	
TOTAL			**51,145**		**5,361,244,826**		**3,884,397,489**	**414,923,598**		**153,854,167**		**568,777,765**		
			49,887	2.5	6,412,516,050	−16.4	608,319,083	511,682,304	−18.9	153,460,074	0.3	665,142,378	−14.5	
02 CAPITAL														
VICTORIA	C	234	**18,538**		**3,152,539,797**		**2,342,716,497**	**157,016,723**		**245,239,231**		**402,255,954**		
			17,829	4.0	3,709,163,794	−15.0	406,709,679	199,398,040	−21.3	263,133,448	−6.8	462,531,488	−13.0	
ESQUIMALT	D	307	**3,794**		**685,584,404**		**356,859,604**	**30,255,250**		**22,156,559**		**52,411,809**		
			3,749	1.2	730,628,896	−17.1	53,979,447	38,704,602	−21.8	23,642,099	−6.3	62,346,701	−15.9	
OAK BAY	D	317	**6,453**		**874,838,869**		**782,018,219**	**75,847,351**		**7,874,134**		**82,921,485**		
			6,417	0.6	1,065,408,277	−17.9	99,309,845	93,695,982	−19.0	7,632,149	−7.3	101,328,131	−18.2	
VICTORIA	R	761	**2,036**		**235,367,568**		**17,193,718**	**13,092,416**		**6,061,881**		**19,154,297**		
			1,893	7.6	264,019,445	−10.9	20,537,813	16,171,877	−19.0	6,176,132	−1.8	22,348,009	−14.3	
VICTORIA	R	762	**15,125**		**1,364,273,717**		**128,637,476**	**84,160,133**		**83,612,625**		**167,772,758**		
			14,701	2.9	1,673,971,562	−18.5	155,530,415	108,212,704	−22.2	85,579,744	−2.3	193,792,448	−13.4	
TOTAL			**45,946**		**6,232,604,355**		**3,627,425,514**	**360,371,873**		**364,144,430**		**724,516,303**		
			44,589	3.0	7,443,191,974	−16.3	736,067,199	456,183,205	−21.0	386,163,572	−5.7	842,346,777	−14.0	
03 COWICHAN VALLEY														
DUNCAN	C	207	**1,623**		**173,394,215**		**145,069,115**	**8,763,170**		**17,198,342**		**25,961,512**		
			1,570	3.4	201,612,516	−14.0	27,131,394	10,535,910	−16.8	19,719,082	−12.8	30,254,992	−14.2	
NORTH COWICHAN	D	315	**8,129**		**1,186,606,811**		**653,210,001**	**47,831,245**		**170,515,973**		**218,347,218**		
			7,904	2.8	1,196,927,540	−0.9	104,259,340	56,690,451	−15.6	145,092,947	17.5	201,783,398	8.2	
LAKE COWICHAN	V	539	**1,051**		**50,788,600**		**43,628,850**	**3,826,410**		**2,235,514**		**6,061,924**		
			1,023	2.7	53,473,194	−5.0	5,683,924	4,005,683	−4.5	2,412,148	−7.3	6,417,831	−5.5	
DUNCAN	R	765	**9,333**		**669,595,346**		**69,530,522**	**48,333,911**		**33,453,380**		**81,787,291**		
			9,119	2.3	747,820,749	−10.5	79,121,852	55,410,589	−12.8	34,602,983	−3.3	90,013,572	−9.1	
DUNCAN	R	766	**2,746**		**216,877,875**		**45,445,599**	**7,540,671**		**44,847,398**		**52,388,069**		
			2,731	0.5	219,829,256	−1.3	47,379,519	7,657,330	−1.5	47,321,126	−5.2	54,978,456	−4.7	
TOTAL			**22,882**		**2,297,262,847**		**956,884,087**	**116,295,407**		**268,250,607**		**384,546,014**		
			22,347	2.4	2,419,663,255	−5.1	263,576,029	134,299,963	−13.4	249,148,286	7.7	383,448,249	0.3	
04 NANAIMO														
NANAIMO (OLD)	C	218	**5,644**		**532,751,562**		**377,875,862**	**22,932,765**		**59,051,096**		**81,983,861**		
			5,476	3.1	620,855,356	−14.2	72,860,608	30,261,415	−24.2	62,266,922	−5.2	92,528,337	−11.4	
NANAIMO (EXTENDED)	C	250	**15,583**		**1,481,758,784**		**1,133,128,088**	**85,288,727**		**135,016,942**		**220,305,669**		
			14,903	4.6	1,764,414,782	−16.0	188,941,806	112,676,585	−24.3	135,549,786	−0.4	248,226,371	−11.2	
LADYSMITH	T	445	**2,035**		**149,881,048**		**115,156,548**	**9,562,005**		**11,994,296**		**21,556,301**		
			1,977	2.9	164,727,645	−9.5	16,811,226	11,041,303	−13.4	12,144,432	−1.2	23,185,735	−7.0	
NANAIMO	R	768	**11,134**		**591,653,164**		**71,962,051**	**43,855,427**		**35,656,066**		**79,511,493**		
			11,033	0.9	717,948,801	−17.6	91,877,200	50,954,087	−13.9	48,165,528	−26.0	99,119,615	−19.8	
TOTAL			**34,396**		**2,755,244,558**		**1,698,122,549**	**161,638,924**		**241,718,400**		**403,357,324**		
			33,389	3.0	3,267,946,584	−15.7	370,490,840	204,933,390	−21.1	258,126,668	−6.4	463,060,058	−12.9	

* See note on page 40.

ASSESSMENT AREA/ JURISDICTION	CITY DISTRICT TOWN VILLAGE RURAL	JURIS-DICTION NO.	NO. OF PROP-ERTIES	% CHGE.	ACTUAL VALUE	% CHGE.	ASSESSED VALUE GENERAL*	RESIDENTIAL	% CHGE.	SCHOOL NON-RESID.	% CHGE.	TOTAL	% CHGE.
05 PORT ALBERNI													
PORT ALBERNI	C	223	**7,233**		**915,890,018**		**484,055,077**	**30,049,096**		**144,174,487**		**174,223,583**	
			7,197	0.5	1,099,742,638	−16.7	106,395,294	40,182,750	−25.2	166,375,313	−13.3	206,558,063	−15.7
PARKSVILLE	T	559	**2,803**		**185,846,758**		**154,923,508**	**12,639,117**		**8,393,509**		**21,032,626**	
			2,632	6.5	252,690,624	−26.5	26,588,031	18,285,852	−30.9	10,069,964	−16.6	28,355,816	−25.8
QUALICUM BEACH	V	565	**2,252**		**156,548,726**		**138,427,426**	**11,756,605**		**5,372,592**		**17,129,197**	
			2,193	2.7	227,877,356	−31.3	23,905,113	17,798,893	−33.9	6,869,136	−21.8	24,668,029	−30.6
TOFINO	V	580	**380**		**35,102,950**		**25,916,200**	**1,867,610**		**2,552,425**		**4,420,035**	
			379	0.3	35,940,150	−2.3	3,749,407	1,951,525	−4.3	2,510,025	1.7	4,461,550	−0.9
UCLUELET	V	583	**690**		**60,275,170**		**44,244,900**	**2,936,810**		**4,723,244**		**7,660,054**	
			691	−0.1	61,211,071	−1.5	6,526,527	3,064,175	−4.2	4,673,349	1.1	7,737,524	−1.0
ALBERNI	R	769	**9,459**		**659,949,015**		**68,977,524**	**48,483,885**		**30,365,311**		**78,769,116**	
			9,301	1.7	874,021,770	−24.5	94,431,909	64,833,418	−25.3	38,618,872	−21.4	103,452,290	−23.9
ALBERNI	R	770	**6,146**		**441,686,614**		**53,843,030**	**22,665,931**		**44,300,219**		**66,974,150**	
			6,108	0.6	525,986,756	−16.0	67,957,328	26,871,465	−15.7	54,690,252	−19.0	81,561,717	−17.9
TOTAL			**28,963**		**2,455,219,251**		**970,387,665**	**130,318,974**		**239,889,787**		**370,208,761**	
			28,501	1.6	3,077,470,365	−20.2	329,553,609	172,988,078	−24.7	283,806,911	−15.5	456,794,989	−19.0
06 COURTENAY													
COURTENAY	C	204	**4,425**		**312,248,971**		**273,585,331**	**18,143,106**		**28,348,952**		**46,492,058**	
			4,234	4.5	379,590,172	−17.7	48,453,296	23,763,240	−23.7	28,910,935	−1.9	52,674,175	−11.7
PORT HARDY	D	334	**1,914**		**256,834,402**		**165,761,702**	**8,284,314**		**41,063,757**		**49,348,071**	
			1,854	3.2	290,751,151	−11.7	38,364,965	9,912,600	−16.4	46,025,310	−10.8	55,937,910	−11.8
CAMPBELL RIVER	D	336	**6,483**		**1,125,462,798**		**570,835,307**	**33,336,511**		**197,775,795**		**231,112,306**	
			6,298	2.9	1,291,805,182	−12.9	122,946,167	45,346,712	−26.5	209,541,944	−5.6	254,888,656	−9.3
COMOX	T	412	**2,829**		**193,585,375**		**155,537,175**	**13,937,879**		**5,130,176**		**19,068,055**	
			2,747	3.0	246,386,655	−21.4	202,997,290	18,591,059	−25.0	5,212,569	−1.6	23,803,628	−19.9
ALERT BAY	V	502	**381**		**19,637,950**		**8,914,000**	**712,000**		**1,002,240**		**1,714,240**	
			382	−0.3	20,499,200	−4.2	1,229,863	738,805	−3.6	1,051,689	−4.7	1,790,494	−4.3
CUMBERLAND	V	516	**930**		**36,799,580**		**28,747,330**	**2,673,268**		**880,059**		**3,553,327**	
			910	2.2	42,725,296	−13.9	34,524,866	3,249,357	−17.7	866,096	1.6	4,115,453	−13.7
GOLD RIVER	V	526	**712**		**176,145,428**		**63,713,150**	**2,907,000**		**38,558,358**		**41,465,358**	
			679	4.9	182,379,000	−3.4	14,623,955	3,177,370	−8.5	40,072,427	−3.8	43,249,797	−4.1
PORT ALICE	V	558	**504**		**164,326,102**		**51,440,282**	**2,037,422**		**29,070,203**		**31,107,625**	
			503	0.2	184,555,900	−11.0	13,963,531	2,389,760	−14.7	32,254,171	−9.9	34,643,931	−10.2
PORT McNEILL	T	563	**1,004**		**76,446,856**		**55,735,466**	**4,036,550**		**4,891,349**		**8,927,899**	
			867	15.8	80,529,676	−5.1	8,360,740	4,534,865	−11.0	4,464,787	9.6	8,999,652	−0.8
SAYWARD	V	571	**224**		**14,507,917**		**10,674,417**	**878,978**		**763,545**		**1,642,523**	
			223	0.4	15,761,441	−8.0	1,610,777	955,662	−8.0	874,900	−12.7	1,830,562	−10.3
TAHSIS	V	575	**485**		**55,272,120**		**26,042,070**	**1,297,255**		**11,586,282**		**12,883,537**	
			480	1.0	57,593,309	−4.0	14,688,003	1,543,970	−16.0	11,559,805	0.2	13,103,775	−1.7
ZEBALLOS	V	592	**201**		**5,723,250**		**3,709,050**	**275,115**		**451,615**		**726,730**	
			201		6,133,150	−6.7	629,768	302,740	−9.1	486,027	−7.1	788,767	−7.9
COMOX-NORTH	R	771	**12,346**		**851,678,432**		**82,628,154**	**53,842,977**		**39,371,868**		**93,214,845**	
			12,163	1.5	1,043,073,821	−18.3	109,316,143	66,574,749	−19.1	52,673,728	−25.3	119,248,477	−21.8
COMOX-NORTH	R	772	**7,304**		**607,555,414**		**61,871,040**	**30,049,704**		**54,070,712**		**84,120,416**	
			7,175	1.8	688,545,978	−11.8	69,874,383	36,220,546	−17.0	57,394,946	−5.8	93,615,492	−10.1
COMOX-NORTH	R	784	**481**		**67,024,973**		**17,795,096**	**448,885**		**10,106,365**		**10,555,250**	
			582	−17.4	59,224,831	13.2	14,398,195	503,035	−10.8	10,894,683	−7.2	11,397,718	−7.4
COMOX-NORTH	R	785	**2,486**		**258,391,917**		**50,597,139**	**5,688,249**		**34,335,186**		**40,023,435**	
			2,422	−0.7	228,105,709	13.3	41,772,393	5,351,485	6.3	33,772,427	1.7	39,123,912	2.3
TOTAL			**42,629**		**4,221,641,485**		**1,627,586,629**	**178,549,213**		**497,486,462**		**675,955,675**	
			41,720	2.2	4,817,660,471	−12.4	737,754,335	223,155,955	−20.0	536,056,444	−7.2	759,212,399	−11.0
07 SUNSHINE COAST													
POWELL RIVER	D	330	**5,259**		**934,310,009**		**463,802,828**	**26,570,825**		**173,845,664**		**200,415,689**	
			5,226	0.6	1,057,326,674	−11.6	100,535,529	29,006,208	−8.4	201,695,953	−13.8	230,702,161	−13.1
GIBSONS	V	524	**1,456**		**112,625,541**		**95,649,341**	**7,827,761**		**5,768,834**		**13,596,595**	
			1,429	1.9	130,856,154	−13.9	13,933,033	9,587,833	−18.4	6,243,280	−7.6	15,831,113	−14.1
SECHELT	V	570	**947**		**69,739,550**		**58,525,200**	**3,915,476**		**5,748,766**		**9,664,242**	
			910	4.1	72,697,757	−4.1	9,119,883	4,094,959	−4.4	6,047,445	−4.9	10,142,404	−4.7
SECHELT	R	746	**13,945**		**1,179,388,194**		**118,353,119**	**85,076,943**		**70,780,290**		**155,857,233**	
			13,651	2.2	1,339,290,253	−11.9	131,920,915	102,272,494	−16.8	69,600,983	1.7	171,873,477	−9.3
SECHELT	R	747	**5,234**		**288,793,247**		**34,743,336**	**17,943,033**		**23,789,399**		**41,732,432**	
			5,255	−0.4	308,305,252	−6.3	37,914,256	18,912,932	−5.1	26,651,051	−10.7	45,563,983	−8.4
TOTAL			**26,841**		**2,584,776,541**		**771,073,824**	**141,333,238**		**279,932,953**		**421,266,191**	
			26,471	1.4	2,908,476,090	−11.1	293,423,616	163,874,426	−13.8	310,238,712	−9.8	474,113,138	−11.1

* See note on page 40.

ASSESSMENT AREA/ JURISDICTION	CITY DISTRICT TOWN VILLAGE RURAL	JURIS-DICTION NO.	NO. OF PROP-ERTIES	% CHGE.	ACTUAL VALUE	% CHGE.	ASSESSED VALUE GENERAL*	RESIDENTIAL	% CHGE.	SCHOOL NON-RESID.	% CHGE.	TOTAL	% CHGE.	
08 NORTH SHORE/SQUAMISH VALLEY														
NORTH VANCOUVER	C	221	**9,972**		**1,865,282,640**		**1,427,160,690**	**94,824,583**		**162,648,981**		**256,673,484**		◊ 1983
			9,743	2.4	2,145,785,211	−13.1	1,112,653,661	117,501,638	−20.0	162,425,768	0.1	279,927,406	−8.3	◊ 1982
NORTH VANCOUVER	D	316	**29,184**		**3,454,300,368**		**2,692,619,281**	**226,856,567**		**163,963,542**		**390,820,109**		
			29,029	0.5	4,194,151,021	−17.6	2,275,476,281	300,194,950	−24.4	164,904,802	−0.6	465,099,752	−16.0	
WEST VANCOUVER	D	328	**13,744**		**2,591,603,650**		**2,309,790,478**	**210,654,445**		**67,327,273**		**277,981,718**		
			13,594	1.1	3,250,728,029	−20.3	1,369,309,317	275,336,941	−23.5	69,604,524	−3.3	344,941,465	−19.4	
SQUAMISH	D	338	**4,693**		**444,859,767**		**250,483,317**	**17,559,386**		**53,960,348**		**71,519,734**		
			4,620	1.6	509,547,622	−12.9	46,795,784	23,282,114	−24.6	56,248,911	−4.1	79,531,025	−10.1	
WHISTLER	D	390	**3,857**		**422,488,657**		**330,707,567**	**30,461,513**		**14,126,078**		**44,587,591**		
			3,477	10.9	512,815,081	−17.6	427,643,947	39,778,677	−23.4	14,618,098	−3.4	54,396,775	−18.0	
LIONS BAY	V	537	**569**		**60,562,050**		**54,158,580**	**5,364,840**		**405,222**		**5,770,062**		
			569		79,937,685	−24.2	7,450,126	7,318,587	−26.7	352,313	15.0	7,670,900	−24.8	
PEMBERTON	V	560	**300**		**14,060,152**		**9,835,562**	**777,349**		**1,114,862**		**1,892,211**		
			298	0.7	14,224,105	−1.2	1,357,420	846,915	−8.2	1,056,043	5.6	1,902,958	−0.6	
NEW WESTMINSTER	R	744	**52**		**3,999,550**		**602,783**	**81,045**		**475,958**		**557,003**		
			56	−7.1	4,377,400	−8.6	683,173	102,330	−20.8	502,063	−5.2	604,393	−7.8	
NEW WESTMINSTER	R	745	**205**		**15,880,152**		**1,293,204**	**1,183,800**		**514,783**		**1,698,583**		
			204	0.5	19,999,462	−20.6	1,717,650	1,600,911	−26.1	522,038	−1.4	2,122,949	−20.0	
NEW WESTMINSTER	R	748	**1,704**		**259,393,060**		**14,331,388**	**4,158,316**		**48,276,832**		**52,435,148**		
			1,747	−2.5	271,701,228	−4.5	15,176,218	4,980,214	−16.5	50,023,158	−3.5	55,003,372	−4.7	
TOTAL			**64,280**		**9,131,621,946**		**7,090,982,770**	**591,121,764**		**512,813,799**		**1,103,935,563**		
			63,337	1.5	11,003,266,844	−17.0	5,258,263,577	770,943,277	−23.3	520,257,718	−1.4	1,291,200,995	−14.5	
09 VANCOUVER														
VANCOUVER	C	200	**110,204**		**24,546,669,065**		**18,794,852,511**	**1,254,376,892**		**1,975,259,150**		**3,229,636,042**		
			108,333	1.7	28,466,909,690	−13.8	3,237,473,538	1,603,126,210	−21.8	2,015,244,230	−2.0	3,618,370,440	−10.7	
UNIVERSITY LANDS	R	631	**522**		**1,285,866,750**		**16,512,323**	**15,358,140**		**1,806,080**		**17,164,220**		
			527	−0.9	1,323,719,380	−2.9	18,365,073	17,136,574	−10.4	2,106,533	−14.3	19,243,107	−10.8	
NEW WESTMINSTER	R	739	**16**		**9,246,300**		**1,108,761**	**0**		**1,131,217**		**1,131,217**		
			16		9,586,200	−3.5	1,109,326	0		1,131,754		1,131,754		
TOTAL			**110,742**		**25,841,782,115**		**18,812,473,595**	**1,269,735,032**		**1,978,196,447**		**3,247,931,479**		
			108,876	1.7	29,800,215,270	−13.3	3,256,947,937	1,620,262,784	−21.6	2,018,482,517	−2.0	3,638,745,301	−10.7	
10 BURNABY/NEW WESTMINSTER														
NEW WESTMINSTER	C	220	**10,324**		**1,706,719,133**		**1,240,904,739**	**88,129,860**		**143,207,435**		**231,336,495**		
			10,195	1.3	1,907,595,137	−10.5	207,295,002	105,110,094	−16.2	150,355,471	−4.8	255,465,565	−9.4	
BURNABY	D	301	**45,135**		**6,963,965,746**		**5,510,726,530**	**396,146,906**		**550,742,482**		**946,889,388**		
			43,926	2.8	8,199,326,549	−15.1	929,910,554	484,535,576	−18.2	593,594,311	−7.2	1,078,129,887	−12.2	
TOTAL			**55,459**		**8,670,684,879**		**6,751,631,269**	**484,275,966**		**693,949,837**		**1,178,225,883**		
			54,121	2.5	10,106,921,686	−14.2	1,137,205,556	589,645,670	−17.9	743,949,782	−6.7	1,333,595,452	−11.7	
11 RICHMOND-DELTA														
DELTA	D	306	**24,933**		**3,134,816,222**		**2,511,038,508**	**280,652,162**		**217,233,848**		**417,886,010**		
			24,520	1.7	3,703,923,738	−15.4	224,206,483	250,301,819	−19.8	225,248,580	−3.6	475,550,399	−12.1	
RICHMOND	D	320	**34,705**		**5,347,687,454**		**4,348,401,937**	**302,798,162**		**447,826,155**		**750,624,317**		
			32,859	5.6	6,364,711,907	−16.0	756,574,261	382,648,483	−20.9	483,436,578	−7.4	866,085,061	−13.3	
TOTAL			**59,638**		**8,482,423,676**		**6,859,440,445**	**583,450,324**		**665,060,003**		**1,168,510,327**		
			57,379	3.9	10,068,635,645	−15.8	980,780,744	632,950,302	−20.5	708,685,158	−6.2	1,341,635,460	−12.9	
12 COQUITLAM														
PORT COQUITLAM	C	224	**9,115**		**953,428,344**		**826,724,952**	**64,268,753**		**65,614,255**		**129,883,008**		
			8,915	2.2	1,136,773,065	−16.1	639,584,681	79,717,624	−19.4	69,305,555	−5.3	149,023,179	−12.8	
PORT MOODY	C	225	**5,172**		**695,018,864**		**586,583,678**	**37,766,872**		**78,964,632**		**108,731,504**		
			4,939	4.7	785,711,590	−11.5	87,338,828	47,431,928	−20.4	65,725,801	8.0	113,157,729	−3.9	
COQUITLAM	D	305	**20,180**		**2,621,550,516**		**2,116,285,725**	**171,234,373**		**164,242,155**		**335,476,528**		
			19,579	3.1	2,923,947,651	−10.3	311,577,092	200,639,873	−14.7	161,064,956	2.0	361,704,829	−7.3	
BELCARRA	V	504	**385**		**37,570,776**		**29,752,126**	**2,975,075**		**669,672**		**3,644,747**		
			384	0.3	45,113,715	−16.7	3,467,662	3,467,358	−14.2	682,716	−1.9	4,150,074	−12.2	
NEW WESTMINSTER	R	743	**873**		**454,372,796**		**17,461,899**	**4,039,924**		**116,838,415**		**120,878,339**		
			850	2.7	474,657,824	−4.3	20,110,143	4,482,002	−9.9	119,848,416	−3.2	124,330,418	−3.4	
TOTAL			**35,725**		**4,761,940,396**		**3,496,808,380**	**280,284,997**		**417,521,129**		**697,886,126**		
			34,667	3.1	5,366,203,845	−11.3	1,062,078,406	335,738,785	−16.5	416,627,444	0.2	752,366,229	−7.3	

* See note on page 40.

ASSESSMENT AREA/ JURISDICTION	CITY DISTRICT TOWN VILLAGE RURAL	JURIS-DICTION NO.	NO. OF PROP-ERTIES	% CHGE.	ACTUAL VALUE	% CHGE.	ASSESSED VALUE GENERAL*	SCHOOL RESIDENTIAL	% CHGE.	SCHOOL NON-RESID.	% CHGE.	SCHOOL TOTAL	% CHGE.
13 DEWDNEY-ALOUETTE													◊ 1983
MAPLE RIDGE	D	312	12,371		1,127,876,584		923,512,822	74,465,537		65,816,761		140,282,298	◊ 1982
			12,264	0.9	1,415,755,927	−20.3	147,152,388	100,179,139	−25.7	64,067,840	2.7	164,246,979	−14.6
MISSION	D	314	8,915		635,969,485		453,360,242	37,622,643		52,893,611		90,516,254	
			8,837	0.9	807,227,357	−21.2	74,055,991	51,783,482	−27.3	55,655,599	−5.0	107,439,081	−15.8
PITT MEADOWS	D	319	2,827		245,371,577		210,827,871	16,490,834		14,414,407		30,905,241	
			2,668	6.0	296,449,244	−17.2	31,232,640	20,257,855	−18.6	14,947,531	−3.6	35,205,386	−12.2
NEW WESTMINSTER	R	742	291		30,746,764		2,863,595	450,129		2,643,872		3,094,001	
			302	−3.6	33,600,116	−8.5	2,598,895	527,194	−14.6	2,750,920	−3.9	3,278,114	−5.6
NEW WESTMINSTER	R	775	2,043		125,385,205		12,834,101	6,271,392		8,476,204		14,747,596	
			2,035	0.4	150,954,262	−16.9	14,933,618	8,094,451	−22.5	9,158,819	−7.5	17,253,270	−14.5
TOTAL			26,447		2,165,349,615		1,599,996,941	135,300,535		144,244,855		279,545,390	
			26,106	1.3	2,703,986,906	−19.9	269,973,532	180,842,121	−25.2	146,580,709	−1.6	327,422,830	−14.6
14 SURREY-WHITE ROCK													
WHITE ROCK	C	236	5,569		478,601,490		432,686,490	40,264,224		14,417,836		54,682,060	
			5,474	1.7	615,883,934	−22.3	61,923,631	51,955,257	−22.5	16,562,729	−13.0	68,517,986	−20.2
SURREY	D	326	57,520		5,911,572,488		5,010,583,684	407,345,369		362,322,924		769,668,293	
			55,916	2.9	6,911,397,779	−14.5	759,881,764	489,542,383	−16.8	395,316,144	−8.3	884,858,527	−13.0
NEW WESTMINSTER	R	736	70		4,714,819		448,970	137,427		354,975		492,402	
			70		5,521,416	−14.6	430,440	143,672	−4.3	337,453	5.2	481,125	2.3
TOTAL			63,159		6,394,888,797		5,443,639,294	447,747,820		377,095,735		824,842,755	
			61,460	2.8	7,532,803,129	−15.1	822,235,835	541,641,312	−17.3	412,216,326	−8.5	953,857,638	−13.5
15 LANGLEY-MATSQUI-ABBOTSFORD													
LANGLEY	C	216	4,559		549,417,011		474,512,111	31,372,701		52,939,479		84,312,180	
			4,409	3.4	634,825,888	−13.5	374,625,651	37,856,351	−17.1	56,337,739	−6.0	94,194,090	−10.5
LANGLEY	D	311	17,637		1,656,105,000		1,409,658,962	108,975,759		80,024,131		188,999,890	
			17,285	2.0	2,090,311,759	−20.8	215,711,059	143,063,179	−23.8	87,481,690	−8.5	230,544,869	−18.0
MATSQUI	D	313	16,560		1,417,882,777		1,168,250,551	89,134,217		74,531,420		163,665,637	
			15,335	8.0	1,603,837,730	−11.6	162,315,866	103,544,492	−13.9	76,097,530	−2.1	179,642,022	−8.9
ABBOTSFORD	D	324	5,786		595,826,366		479,601,299	31,329,354		50,181,687		81,511,041	
			5,663	2.2	666,199,563	−10.6	72,448,376	37,310,345	−16.0	51,853,634	−3.2	89,163,979	−8.6
NEW WESTMINSTER	R	734	728		19,389,259		2,048,742	1,114,161		1,357,613		2,471,774	
			769	−5.3	20,719,180	−6.8	2,544,409	1,365,823	−18.4	1,576,848	−13.9	2,942,671	−16.0
TOTAL			45,270		4,237,740,413		3,534,671,665	261,926,192		259,834,330		520,960,522	
			43,461	4.2	5,015,894,120	−15.5	827,645,361	323,140,190	−18.9	273,347,441	−5.2	596,487,631	−12.7
16 CHILLIWACK													
CHILLIWACK	D	203	3,319		274,566,786		239,048,686	18,719,749		15,197,589		33,917,338	
			3,285	1.0	278,992,094	−1.6	32,025,562	19,038,268	−1.7	15,460,557	−1.7	34,498,825	−1.7
CHILLIWACK	D	303	12,517		1,097,680,047		891,549,327	64,455,384		68,277,209		132,732,593	
			12,372	1.2	1,130,093,207	−2.9	117,110,586	67,982,990	−5.2	67,505,423	1.1	135,488,413	−2.0
KENT	D	310	1,694		175,479,684		113,468,048	6,696,725		17,077,290		23,774,015	
			1,654	2.4	187,244,166	−6.3	18,363,934	7,292,888	−8.2	17,083,994		24,376,882	−2.5
HOPE	T	432	1,378		106,857,442		82,741,842	6,271,285		7,011,339		13,282,624	
			1,372	0.4	112,553,343	−5.8	12,096,845	6,622,026	−5.3	7,161,409	−2.1	13,783,435	−3.6
HARRISON HOT SPRINGS	V	527	594		41,990,890		37,888,650	2,239,485		4,176,797		6,416,282	
			587	1.2	41,282,152	0.7	5,883,853	2,251,255	−0.5	4,113,383	1.5	6,364,638	0.8
CHILLIWACK	R	732	3,015		312,714,406		47,966,595	7,653,111		65,969,458		73,622,569	
			2,752	9.6	321,064,054	−2.6	47,601,033	7,539,327	1.5	66,528,122	−0.8	74,067,449	−0.6
CHILLIWACK	R	733	2,288		154,998,893		12,332,757	8,278,554		17,097,277		25,375,831	
			2,252	1.6	162,729,502	−4.8	13,053,816	8,865,275	−6.6	17,268,430	−1.0	26,133,705	−2.9
CHILLIWACK	R	776	736		63,862,139		5,296,658	2,428,775		10,409,987		12,838,762	
			721	2.1	64,972,434	−2.9	5,879,341	2,556,942	−5.0	10,829,607	−3.9	13,386,549	−4.1
TOTAL			25,541		2,226,142,347		1,430,283,963	116,743,868		205,216,946		321,960,814	
			24,995	2.2	2,298,930,952	−3.2	252,014,970	122,148,971	−4.4	205,950,925	−0.4	328,099,896	−1.9

* See note on page 40.

ASSESSMENT AREA/ JURISDICTION	CITY DISTRICT TOWN VILLAGE RURAL	JURIS-DICTION NO.	NO. OF PROP-ERTIES	% CHGE.	ACTUAL VALUE	% CHGE.	ASSESSED VALUE GENERAL*	SCHOOL RESIDENTIAL	% CHGE.	SCHOOL NON-RESID.	% CHGE.	SCHOOL TOTAL	% CHGE.	
17 PENTICTON														◊ 1983
PENTICTON	C	222	9,553		866,244,049		730,237,681	51,959,608		60,874,540		112,834,148		◊ 1982
			9,317	2.5	1,012,008,473	-14.4	866,136,606	65,309,104	-20.4	62,565,247	-2.7	127,874,351	-11.8	
SUMMERLAND	D	325	3,700		265,491,544		229,453,419	19,354,520		8,693,575		28,048,095		
			3,594	2.9	323,980,844	-18.1	282,848,453	24,377,463	-20.6	8,716,332	-0.3	33,093,795	-15.2	
KEREMEOS	V	535	556		32,008,178		25,153,778	1,855,600		2,098,437		3,954,077		
			551	0.9	35,613,915	-10.1	3,759,858	1,973,593	-6.0	2,652,104	-20.9	4,625,697	-14.5	
OLIVER	V	555	926		86,836,180		58,226,230	4,125,545		5,334,477		9,460,022		
			921	0.5	98,787,680	-12.1	9,497,240	4,653,200	-11.3	6,235,652	-14.5	10,888,852	-13.1	
OSOYOOS	V	556	1,681		133,506,815		115,326,215	8,975,377		6,583,378		15,558,758		
			1,588	5.9	159,698,316	-16.4	139,019,166	10,680,837	-16.0	8,011,734	-17.8	18,692,571	-16.8	
PRINCETON	T	562	1,423		92,272,541		63,138,891	4,138,956		10,860,782		14,199,738		
			1,418	0.4	106,319,380	-13.2	11,401,979	5,034,374	-17.8	11,085,058	-9.2	16,119,432	-11.9	
PENTICTON	R	714	4,838		339,800,794		32,742,138	22,854,051		19,645,898		41,699,949		
			4,745	2.0	369,608,199	-8.3	36,529,634	25,222,383	-12.6	18,235,268	7.7	43,457,651	-4.0	
PENTICTON	R	715	2,893		197,899,866		18,968,317	13,743,734		9,628,743		23,372,477		
			2,765	4.6	228,946,556	-13.6	22,446,325	17,093,965	-19.6	8,125,315	18.5	25,219,280	-7.3	
PENTICTON	R	716	1,930		95,234,481		9,482,058	5,073,681		6,612,217		11,685,818		
			1,844	4.7	99,511,170	-4.3	10,087,454	5,562,472	-8.8	6,074,522	8.9	11,636,994	0.4	
PENTICTON	R	717	2,690		179,186,988		23,714,035	5,945,810		28,630,786		34,576,516		
			2,602	1.8	191,559,501	-6.5	25,760,611	6,634,650	-10.4	29,520,552	-3.0	36,155,202	-4.4	
PENTICTON	R	777	271		26,654,038		1,701,705	938,708		2,673,273		3,611,981		
			233	16.3	22,688,919	17.5	1,727,616	974,363	-3.7	1,133,157	135.9	2,107,520	71.4	
TOTAL			30,421		2,314,334,514		1,308,144,467	138,165,550		160,836,026		299,001,576		
			29,578	2.9	2,648,722,953	-12.6	1,409,214,942	167,516,404	-17.5	162,354,941	-0.9	329,871,345	-9.4	
18 TRAIL														
CASTLEGAR	C	201	2,823		364,664,749		284,760,709	13,510,120		46,444,304		59,954,424		
			2,813	0.4	390,221,839	-6.5	36,867,608	15,193,200	-11.1	48,511,815	-4.3	63,705,015	-5.9	
GRAND FORKS	C	210	2,502		138,763,650		103,611,098	7,306,725		13,777,927		21,084,652		
			2,179	14.8	141,443,620	-1.9	15,584,713	7,220,513	1.2	14,190,709	-2.9	21,411,222	-1.5	
GREENWOOD	C	211	663		16,104,300		12,908,468	1,113,475		707,639		1,821,114		
			661	0.3	15,866,600	1.5	1,687,579	1,108,270	0.5	699,925	1.1	1,808,195	0.7	
ROSSLAND	C	229	2,034		92,942,408		78,586,139	7,289,512		2,288,874		9,418,386		
			1,970	3.2	96,541,340	-3.7	9,200,455	7,525,075	-4.2	2,289,933	-3.5	9,815,008	-4.0	
TRAIL	C	232	3,756		787,904,527		409,437,749	16,901,185		164,957,366		181,458,551		
			3,752	0.1	744,790,130	5.8	96,410,635	18,040,031	-8.5	147,885,236	11.5	165,925,267	9.4	
FRUITVALE	V	521	747		58,392,691		38,996,341	3,589,597		1,522,495		5,032,092		
			732	2.0	56,299,271	-10.5	5,037,318	4,053,200	-13.4	1,515,742	0.4	5,568,942	-9.6	
MIDWAY	V	547	589		31,618,739		18,531,677	1,122,772		5,374,521		6,497,293		
			461	27.8	32,723,778	-3.4	3,391,299	1,137,434	-1.3	5,636,960	-4.7	6,774,394	-4.1	
MONTROSE	V	548	448		26,666,450		24,467,950	2,422,100		217,268		2,639,368		
			448		29,887,427	-10.8	2,809,054	2,745,295	-11.8	221,072	-1.7	2,966,367	-11.0	
WARFIELD	V	588	740		45,289,771		41,212,421	3,907,390		891,331		4,798,721		
			748	-1.1	50,946,335	-11.1	5,105,170	4,458,152	-12.4	909,861	-2.0	5,368,013	-10.6	
ROSSLAND/TRAIL	R	709	3,666		487,271,325		25,714,824	11,732,722		22,601,872		34,334,594		
			3,513	4.4	497,215,455	-2.0	28,344,857	12,515,658	-6.3	24,427,805	-7.5	36,943,463	-7.1	
ROSSLAND/TRAIL	R	711	2,667		535,136,383		48,830,731	8,587,797		55,846,147		64,433,944		
			2,623	1.7	549,757,780	-2.7	42,391,720	9,657,604	-11.1	52,832,685	5.7	62,490,289	3.1	
ROSSLAND/TRAIL	R	712	3,418		164,669,083		17,725,470	11,342,557		9,525,580		20,868,137		
			3,286	4.0	155,749,647	5.7	17,798,625	11,502,816	-1.4	6,005,871	58.6	17,508,687	19.2	
ROSSLAND/TRAIL	R	713	2,412		124,719,676		12,971,929	6,807,695		10,365,625		17,173,230		
			2,172	11.0	117,392,998	6.2	13,357,419	7,073,800	-3.8	6,977,247	48.6	14,051,047	22.2	
TOTAL			26,465		2,866,143,872		1,028,874,706	95,873,557		334,440,949		429,514,506		
			25,358	4.4	2,878,836,220	-0.4	277,986,452	102,231,048	-7.0	312,104,861	7.2	414,335,909	3.7	
19 KELOWNA														
KELOWNA	C	214	7,550		968,433,937		716,767,963	48,086,635		92,261,614		140,348,249		
			7,455	1.3	1,128,635,686	-14.2	125,669,831	64,263,477	-25.2	92,661,157	-0.4	156,924,634	-10.6	
KELOWNA	C	217	15,643		1,476,126,629		1,330,888,674	101,295,333		91,082,646		192,377,979		
			15,376	1.7	1,778,024,901	-17.0	204,625,534	131,362,962	-22.9	88,135,888	3.3	219,498,850	-12.4	
PEACHLAND	D	318	1,844		110,833,391		101,728,731	9,477,668		2,568,165		12,037,833		
			1,825	1.0	131,963,323	-16.0	13,020,137	11,342,678	-16.4	2,826,946	-9.4	14,169,624	-15.0	
KELOWNA	R	723	13,866		964,830,006		97,553,713	66,087,648		54,623,280		120,630,928		
			13,130	5.6	1,194,708,960	-19.2	118,572,033	85,174,946	-22.5	56,086,378	-2.6	141,261,324	-14.6	
TOTAL			38,983		3,520,224,043		2,246,939,081	224,867,284		240,527,705		465,394,989		
			37,786	3.0	4,233,332,870	-16.8	461,887,535	292,144,063	-23.0	239,710,369	0.3	531,854,432	-12.5	

* See note on page 40.

ASSESSMENT AREA/ JURISDICTION	CITY DISTRICT TOWN VILLAGE RURAL	JURIS-DICTION NO.	NO. OF PROP-ERTIES	% CHGE.	ACTUAL VALUE	% CHGE.	ASSESSED VALUE GENERAL*	RESIDENTIAL	% CHGE.	SCHOOL NON-RESID.	% CHGE.	TOTAL	% CHGE.
20 VERNON													
ARMSTRONG	C	202	1,292		92,748,080		70,345,680	5,383,487		6,522,877		11,906,364	
			1,239	4.3	101,675,930	−8.8	10,307,878	6,148,982	−12.4	6,633,267	−1.7	12,782,249	−6.9
ENDERBY	C	208	997		61,296,586		45,384,646	3,449,175		3,468,898		6,918,073	
			944	5.6	67,683,288	−9.4	6,819,762	4,103,207	−15.9	3,385,298	2.5	7,488,505	−7.6
REVELSTOKE (OLD)	C	228	2,124		176,662,485		129,487,555	8,580,170		17,356,060		25,936,230	
			2,078	2.2	180,898,447	−2.3	20,978,862	8,364,280	2.6	19,214,638	−9.7	27,578,918	−6.0
REVELSTOKE (EXTENDED)	C	230	1,636		120,545,958		69,336,158	6,929,641		10,206,838		17,135,679	
			1,414	15.7	109,547,215	10.0	7,466,306	6,893,596	0.5	9,196,267	11.0	16,089,863	6.5
VERNON	C	233	7,841		754,426,199		613,781,299	42,734,633		57,781,803		100,516,436	
			7,478	4.9	856,187,487	−11.9	101,003,553	51,788,303	−17.5	61,750,037	−6.4	113,538,340	−11.5
COLDSTREAM	D	304	3,178		273,546,245		222,199,242	19,857,461		14,907,488		33,964,949	
			3,071	3.5	324,443,842	−15.7	31,011,091	23,740,624	−19.7	15,725,692	−5.2	39,466,316	−13.9
SALMON ARM	D	322	5,128		439,853,903		345,123,153	24,813,934		31,133,361		55,947,295	
			4,896	4.7	467,865,061	−6.0	48,306,374	27,226,154	−8.9	29,817,983	4.4	57,044,137	−1.9
SPALLUMCHEEN	D	323	2,025		183,582,412		144,128,248	7,438,684		19,103,615		26,534,219	
			2,000	1.3	203,891,793	−10.0	21,344,292	8,926,910	−16.8	19,555,885	−2.3	28,482,795	−6.8
LUMBY	V	541	645		49,892,650		33,045,400	1,831,332		6,765,509		8,596,841	
			599	7.7	56,217,123	−11.3	6,572,015	2,357,355	−22.3	6,887,356	−1.8	9,244,711	−7.0
VERNON	R	719	1,162		1,074,473,838		10,592,649	2,246,841		28,450,656		30,696,697	
			1,122	3.6	1,075,321,034	−0.1	9,618,606	2,302,456	−2.5	25,870,403	10.0	28,172,859	9.0
VERNON	R	722	6,823		484,566,212		43,136,111	32,483,832		29,878,689		62,361,521	
			6,707	1.7	584,094,726	−17.0	52,169,215	41,109,247	−21.0	30,816,692	−3.0	71,925,939	−13.3
VERNON	R	789	14,473		928,252,986		84,790,658	61,821,908		66,550,436		127,372,344	
			14,107	2.6	943,034,493	−1.6	86,945,808	63,094,928	−3.3	64,287,098	3.5	127,382,026	0.1
TOTAL			47,324		4,639,847,314		1,811,342,799	215,961,418		292,125,230		508,086,648	
			45,655	3.7	4,970,860,439	−6.7	402,543,762	246,056,042	−12.2	293,140,616	−0.3	539,196,658	−5.8
21 NELSON													
NELSON	C	219	3,895		312,240,120		222,686,320	15,025,358		27,341,233		42,366,591	
			3,921	−0.7	350,880,479	−11.0	255,585,424	17,755,564	−15.4	29,247,750	−6.5	47,003,314	−9.9
CRESTON	T	413	2,245		151,624,148		115,638,898	8,514,458		12,106,166		20,620,624	
			2,204	1.9	167,445,882	−9.4	13,306,316	10,024,710	−15.1	12,607,006	−4.0	22,631,716	−8.9
KASLO	V	533	875		31,488,173		23,115,888	1,931,708		1,286,518		3,218,226	
			894	−2.1	33,991,750	−7.4	25,648,600	2,152,510	−10.3	1,367,431	−5.9	3,519,941	−8.6
NEW DENVER	V	551	451		16,596,226		10,845,766	919,761		598,680		1,518,441	
			444	1.6	18,742,750	−11.5	1,492,339	1,095,370	−16.0	623,014	−3.9	1,718,384	−11.6
NAKUSP	V	553	817		42,864,289		31,644,989	2,344,362		3,000,817		5,345,179	
			818	−0.1	47,898,970	−12.2	5,183,460	2,773,032	−15.5	3,245,789	−7.5	6,018,821	−11.2
SALMO	V	569	652		21,583,915		17,188,465	1,450,525		946,535		2,397,060	
			648	0.6	25,249,985	−14.5	2,646,529	1,701,082	14.7	1,013,769	−6.6	2,714,851	−11.7
SILVERTON	V	572	236		6,673,441		5,678,691	510,808		206,409		717,217	
			238	−0.8	7,882,900	−15.3	771,437	622,405	−17.9	201,894	2.2	824,389	−13.0
SLOCAN	V	573	364		17,664,982		8,447,882	405,130		3,620,389		4,025,519	
			368	−1.1	17,429,632	1.4	1,725,172	449,470	−9.9	3,334,095	8.6	3,783,565	6.4
NELSON	R	707	7,965		628,172,320		53,647,994	24,816,284		115,526,747		140,342,951	
			7,039	13.2	637,117,045	−1.4	54,287,239	26,368,909	−5.9	111,732,301	3.4	138,101,210	1.6
NELSON	R	710	3,189		134,859,492		8,057,100	5,227,288		21,504,781		26,732,069	
			2,664	19.7	138,216,109	−2.4	8,320,591	5,511,080	−5.1	21,710,441	−0.9	27,221,521	−1.8
NELSON	R	786	8,152		422,420,288		44,002,851	20,397,169		36,266,554		56,663,723	
			8,018	1.7	409,725,284	3.1	45,544,218	21,309,256	−4.3	28,291,721	28.2	49,600,977	14.2
TOTAL			28,841		1,785,387,434		540,954,844	81,542,771		222,404,829		303,947,600	
			27,256	5.8	1,854,580,786	−3.7	414,511,325	89,763,478	−9.2	213,375,211	4.2	303,138,689	0.3

* See note on page 40.

ASSESSMENT AREA/ JURISDICTION	CITY DISTRICT TOWN VILLAGE RURAL	JURIS-DICTION NO.	NO. OF PROP-ERTIES	% CHGE.	ACTUAL VALUE	% CHGE.	ASSESSED VALUE						
								SCHOOL					
							GENERAL*	RESIDENTIAL	% CHGE.	NON-RESID.	% CHGE.	TOTAL	% CHGE.
22 EAST KOOTENAY													
CRANBROOK	C	205	6,016		532,931,239		418,121,758	29,631,212		45,541,385		75,172,597	
			5,794	3.8	577,700,359	-7.7	66,346,534	32,734,046	-9.5	45,522,636		78,256,682	-3.9
FERNIE	C	209	2,243		166,158,319		144,151,088	11,995,582		7,919,578		19,915,160	
			2,161	3.8	172,854,157	-3.9	19,261,925	12,714,297	-5.7	8,251,556	-4.0	20,965,853	-5.0
KIMBERLEY	C	215	3,658		342,815,080		221,915,442	14,613,190		45,791,037		60,404,227	
			3,543	3.2	356,681,023	-3.9	40,173,748	15,303,591	-4.5	47,426,345	-3.4	62,729,936	-3.7
SPARWOOD	D	337	1,721		525,637,187		299,844,319	8,866,018		117,164,857		126,030,875	
			1,530	12.5	467,989,144	12.3	75,945,479	8,377,051	5.8	104,790,461	11.8	113,167,512	11.4
GOLDEN	T	426	1,514		110,376,534		78,692,295	4,909,707		12,295,047		17,204,754	
			1,525	-0.7	112,152,533	-1.6	12,645,406	5,054,622	-2.9	12,311,280	-0.1	17,365,902	-0.9
ELKFORD	D	517	1,708		360,662,100		209,258,863	8,338,525		71,641,405		79,979,930	
			1,297	31.7	242,230,875	48.9	38,983,091	6,338,101	31.6	46,447,044	54.2	52,785,145	51.5
INVERMERE	V	532	1,376		104,462,741		77,130,970	6,188,748		4,549,482		10,738,230	
			1,345	2.3	113,331,263	-7.8	11,118,887	7,371,751	-16.0	4,556,262	-0.1	11,928,013	-10.0
CRANBROOK	R	701	4,199		269,659,497		46,962,309	8,098,763		48,517,187		56,615,950	
			4,004	4.9	270,736,093	-0.4	47,439,469	8,390,293	-3.5	48,334,850	0.4	56,725,143	-0.2
CRANBROOK	R	702	3,787		306,162,272		26,001,958	13,087,242		32,487,110		45,574,352	
			3,330	13.7	282,127,093	8.5	26,264,693	13,041,283	0.4	25,020,665	29.8	38,061,948	19.7
CRANBROOK	R	703	1,370		180,767,516		15,936,494	4,982,310		29,879,581		34,861,891	
			1,342	2.1	183,758,615	-1.6	16,618,669	5,058,616	-1.5	31,498,191	-5.1	36,556,807	-4.6
CRANBROOK	R	704	5,654		428,337,976		41,856,383	26,312,837		30,437,819		56,750,656	
			5,397	4.8	468,394,032	-8.6	45,757,591	29,629,115	-11.2	30,823,348	-1.3	60,452,463	-6.1
CRANBROOK	R	718	1,600		132,560,505		18,579,871	4,954,862		17,024,285		21,979,147	
			1,575	1.6	146,203,123	-9.3	18,220,893	4,573,665	8.3	17,204,865	-1.0	21,778,530	0.9
TOTAL			34,846		3,460,530,966		1,598,451,750	141,978,996		463,248,773		605,227,769	
			32,843	6.1	3,394,158,310	2.0	418,776,385	148,586,431	-4.4	422,187,503	9.7	570,773,934	6.0
23 KAMLOOPS													
KAMLOOPS	C	212	23,153		2,533,503,547		1,862,873,619	129,318,762		246,061,404		375,380,166	
			22,684	2.1	2,950,493,693	-14.1	1,639,392,052	165,552,963	-21.9	257,934,492	-4.6	423,487,455	-11.4
MERRITT	C	451	2,269		163,841,190		117,153,630	8,458,160		14,680,336		23,138,496	
			2,202	3.0	181,658,135	-9.8	19,831,395	10,399,605	-18.7	15,560,246	-5.7	25,959,851	-10.9
ASHCROFT	V	503	810		66,716,809		50,806,569	3,636,357		4,734,218		8,370,575	
			764	6.0	69,134,650	-3.5	8,432,653	3,951,072	-8.0	5,246,641	-9.8	9,197,713	-9.0
CACHE CREEK	V	508	560		41,068,891		33,982,955	2,070,563		4,138,930		6,209,493	
			517	8.3	43,172,669	-4.9	35,564,519	2,106,242	-1.7	4,411,276	-6.2	6,517,518	-4.7
CHASE	V	512	1,119		64,399,936		55,262,436	4,521,734		3,331,895		7,853,629	
			1,084	3.2	65,894,046	-2.3	7,133,327	4,759,957	-5.0	3,175,769	4.9	7,935,726	-1.0
CLINTON	V	515	425		15,627,259		11,604,592	887,019		954,075		1,841,094	
			398	6.8	15,661,200	-0.2	11,570,950	885,105	0.2	934,276	2.1	1,819,381	1.2
LOGAN LAKE	V	538	992		69,571,806		52,048,356	4,671,370		2,295,972		6,967,342	
			987	0.5	79,988,700	-13.0	7,339,944	5,785,525	-19.3	2,437,393	-5.8	8,222,918	-15.3
LILLOOET	V	540	798		54,851,599		37,906,210	2,872,802		3,140,517		6,013,319	
			801	-0.4	53,021,035	3.5	4,781,706	3,026,167	-5.1	2,588,670	21.3	5,614,837	7.1
LYTTON	V	542	246		13,339,335		7,984,585	433,415		1,357,139		1,790,554	
			249	-1.2	13,079,201	2.0	8,722,001	467,110	-7.2	1,461,470	-7.1	1,928,580	-7.2
KAMLOOPS	R	724	8,518		956,654,437		123,025,082	21,811,282		183,589,663		205,320,945	
			8,365	1.8	1,021,222,496	-6.3	128,204,439	23,813,001	-8.4	195,026,820	-5.9	218,839,821	-6.2
KAMLOOPS	R	726	2,691		206,056,236		33,878,939	6,586,495		38,130,780		44,717,275	
			2,744	-1.9	219,145,956	-6.0	35,905,306	6,988,738	-5.8	40,129,629	-5.0	47,118,367	-5.1
KAMLOOPS	R	729	1,893		421,611,462		8,215,444	4,940,792		118,347,339		123,288,131	
			1,853	2.2	425,747,836	-1.0	7,729,475	4,956,727	-0.3	118,405,899		123,362,626	-0.1
KAMLOOPS	R	730	4,188		319,434,892		44,172,972	7,992,315		60,853,791		68,846,106	
			4,126	1.5	311,627,975	2.5	43,638,460	7,900,421	1.2	61,222,968	-0.6	69,123,389	-0.4
KAMLOOPS	R	731	2,677		300,785,151		39,913,866	4,686,609		74,443,844		79,130,453	
			2,669	0.3	298,993,709	0.6	40,565,051	5,301,225	-11.6	71,269,624	4.5	76,570,849	3.3
TOTAL			50,339		5,227,462,550		2,478,829,255	202,887,675		755,979,983		958,867,578	
			49,443	1.8	5,748,841,301	-9.1	1,998,811,278	245,893,858	-17.5	779,805,173	-3.1	1,025,699,031	-6.5

◊ 1983
◊ 1982

* See note on page 40.

ASSESSMENT AREA/ JURISDICTION	CITY DISTRICT TOWN VILLAGE RURAL	JURIS-DICTION NO.	NO. OF PROP-ERTIES	% CHGE.	ACTUAL VALUE	% CHGE.	ASSESSED VALUE					
								SCHOOL				
							GENERAL*	RESIDENTIAL	% CHGE.	NON-RESID.	% CHGE.	TOTAL	% CHGE.
24 CARIBOO												
QUESNEL	C	470	**3,221**		**511,896,635**		**265,106,132**	**12,416,855**		**94,998,376**		**107,415,231**	
			3,167	1.7	537,044,058	−4.7	57,788,997	13,533,129	−8.2	98,759,547	−3.8	112,292,676	−4.3
WILLIAMS LAKE	C	492	**3,348**		**391,711,161**		**278,216,847**	**17,121,819**		**47,910,015**		**65,031,834**	
			3,000	11.6	417,023,611	−6.1	296,665,454	18,244,600	−6.2	51,322,282	−6.6	69,566,882	−6.5
100 MILE HOUSE	V	557	**681**		**69,808,860**		**55,633,610**	**2,735,820**		**8,469,243**		**11,205,063**	
			680	0.1	75,251,252	−7.2	10,619,911	2,935,570	−6.8	9,091,358	−6.8	12,026,928	−6.8
WILLIAMS LAKE	R	727	**20,861**		**1,061,488,396**		**103,381,357**	**52,229,991**		**85,451,271**		**137,681,262**	
			20,586	1.3	1,174,245,295	−9.6	113,917,002	61,277,606	−14.8	88,822,571	−3.8	150,100,177	−8.3
QUESNEL	R	728	**8,684**		**596,991,796**		**76,608,006**	**25,454,846**		**81,860,888**		**106,515,734**	
			8,419	3.1	612,311,257	−2.5	78,112,580	26,651,910	−4.5	82,812,228	−2.1	109,464,138	−2.7
WILLIAMS LAKE	R	749	**1,496**		**137,708,754**		**25,433,493**	**2,998,076**		**8,743,198**		**11,741,274**	
			1,580	−5.3	169,750,745	−18.9	36,232,996	3,376,401	−11.2	9,356,344	−6.6	12,732,745	−7.8
TOTAL			**38,291**		**2,769,685,682**		**884,379,445**	**112,957,407**		**326,632,991**		**439,590,398**	
			37,432	2.3	2,985,626,218	−7.2	593,336,940	126,019,216	−10.4	340,164,330	−4.0	466,183,546	−5.7
25 NORTHWEST												
PRINCE RUPERT	C	227	**6,741**		**950,169,935**		**527,717,935**	**28,995,075**		**140,181,534**		**169,176,609**	
			6,555	2.8	940,468,535	1.0	96,892,530	30,848,605	−6.0	142,616,940	−1.7	173,465,545	−2.5
KITIMAT	D	329	**4,121**		**1,888,324,259**		**542,810,813**	**22,801,343**		**235,339,190**		**258,140,533**	
			4,008	2.8	1,014,426,511	6.5	126,592,118	26,371,260	−13.5	206,100,567	14.2	232,471,827	11.0
TERRACE	D	339	**4,006**		**325,282,118**		**243,897,852**	**17,104,810**		**30,904,676**		**48,009,486**	
			3,851	4.0	387,711,372	−16.1	43,208,879	21,656,991	−21.0	33,730,901	−8.4	55,387,892	−13.3
STEWART	D	340	**1,092**		**71,534,544**		**37,739,544**	**1,362,059**		**15,981,543**		**17,343,602**	
			1,100	−0.7	78,340,515	−8.7	41,825,765	1,604,206	−15.1	16,994,664	−6.0	18,598,870	−6.7
HOUSTON	D	341	**1,534**		**127,631,635**		**86,482,194**	**5,290,108**		**18,011,220**		**23,301,328**	
			1,432	7.1	139,740,690	−8.7	16,983,559	6,338,818	−16.5	19,623,902	−8.2	25,962,720	−10.3
NEW HAZELTON	D	342	**722**		**15,693,836**		**11,109,587**	**864,279**		**1,131,694**		**1,995,973**	
			726	−0.6	19,520,356	−19.6	1,864,712	1,064,205	−18.8	1,247,609	−9.3	2,311,814	−13.7
SMITHERS	T	478	**2,095**		**183,830,975**		**124,025,955**	**7,449,798**		**20,795,085**		**28,244,803**	
			2,083	0.6	212,649,075	−13.9	24,703,403	8,964,986	−16.9	23,266,547	−10.6	32,231,533	−12.4
BURNS LAKE	V	506	**738**		**72,177,164**		**38,007,834**	**2,024,640**		**8,792,004**		**10,816,644**	
			733	0.7	65,731,205	9.8	7,807,741	2,458,425	−17.6	9,310,141	−5.6	11,768,566	−8.1
GRANISLE	V	525	**471**		**76,521,164**		**34,437,364**	**630,336**		**19,728,629**		**20,358,965**	
			476	−1.1	100,978,441	−24.2	49,140,604	1,224,370	−48.5	25,041,643	−21.2	26,266,013	−22.5
HAZELTON	V	528	**286**		**11,196,200**		**4,174,100**	**294,080**		**516,503**		**810,583**	
			282	1.4	13,809,750	−18.9	708,933	358,965	−18.1	627,274	−17.7	986,239	−17.8
MASSET	V	549	**550**		**38,095,175**		**11,659,845**	**853,537**		**3,179,432**		**4,032,969**	
			547	0.5	47,488,600	−19.8	2,143,431	1,113,005	−23.3	3,317,519	−4.2	4,430,524	−9.0
PORT EDWARD	V	564	**600**		**59,964,183**		**29,138,583**	**928,790**		**14,560,725**		**15,489,515**	
			599	0.2	64,562,250	−7.1	7,780,943	1,155,415	−19.6	15,112,763	−3.7	16,268,178	−4.8
PORT CLEMENTS	V	566	**350**		**11,711,120**		**7,967,820**	**731,055**		**502,911**		**1,233,966**	
			344	1.7	13,113,500	−10.7	1,038,474	804,975	−9.2	517,685	−2.9	1,322,660	−6.7
TELKWA	V	578	**525**		**17,745,191**		**14,791,511**	**1,280,583**		**807,895**		**2,088,398**	
			525		20,532,695	−13.6	2,035,786	1,550,599	−17.4	747,892	8.0	2,298,491	−9.1
PRINCE RUPERT	R	750	**1,545**		**134,586,859**		**21,182,933**	**4,302,552**		**22,601,289**		**26,903,841**	
			1,600	−3.4	164,844,628	−18.4	31,112,945	5,116,892	−15.9	23,744,866	−4.8	28,861,758	−6.8
PRINCE RUPERT	R	752	**563**		**46,913,539**		**3,948,122**	**335,854**		**10,528,788**		**10,864,642**	
			571	−1.4	47,629,793	−1.5	5,030,547	338,864	−0.9	12,255,923	−14.1	12,594,787	−13.7
SMITHERS	R	754	**3,002**		**294,888,290**		**26,167,029**	**8,427,969**		**42,244,469**		**50,672,438**	
			2,921	2.8	319,490,104	−7.7	28,175,304	9,650,006	−12.7	43,859,527	−3.7	53,509,533	−5.3
SMITHERS	R	755	**4,028**		**147,358,883**		**15,888,328**	**7,194,390**		**17,962,377**		**25,156,767**	
			3,897	3.4	156,857,592	−6.1	16,970,100	8,060,879	−10.7	17,849,739	0.6	25,910,618	−2.9
PRINCE RUPERT	R	780	**152**		**17,012,714**		**4,876,977**	**27,615**		**4,067,892**		**4,095,507**	
			166	−8.4	21,180,137	−19.7	5,920,296	29,575	−6.6	4,866,982	−16.4	4,896,557	−16.4
PRINCE RUPERT	R	788	**5,391**		**356,358,947**		**42,774,393**	**12,986,298**		**59,269,061**		**72,255,359**	
			5,359	0.6	376,634,622	−5.4	46,255,222	16,304,484	−20.4	55,970,537	5.9	72,275,021	
PRINCE RUPERT	R	792	**207**		**8,782,457**		**1,362,959**	**224,515**		**1,645,556**		**1,870,071**	
			202	2.5	8,268,266	6.2	1,171,760	284,865	−21.2	1,182,452	39.2	1,467,317	27.4
TOTAL			**38,719**		**4,046,811,508**		**1,130,080,798**	**124,109,486**		**668,752,393**		**792,861,999**	
			37,977	2.0	4,213,978,637	−4.0	557,363,052	145,300,390	−14.6	657,986,073	1.6	803,286,463	−1.3

* See note on page 40.

ASSESSMENT AREA/ JURISDICTION	CITY DISTRICT TOWN VILLAGE RURAL	JURIS-DICTION NO.	NO. OF PROP-ERTIES	% CHGE.	ACTUAL VALUE	% CHGE.	ASSESSED VALUE GENERAL*	SCHOOL RESIDENTIAL	% CHGE.	SCHOOL NON-RESID.	% CHGE.	TOTAL	% CHGE.	
26 PRINCE GEORGE														
PRINCE GEORGE	C	226	**24,731**		**3,022,281,075**		**1,887,897,081**	**113,565,919**		**412,819,077**		**526,384,996**		◆ 1983
			24,373	1.5	3,377,971,285	−10.5	2,279,377,932	146,691,628	−22.6	402,276,679	2.6	548,968,307	−4.1	◆ 1982
MACKENZIE	D	335	**1,766**		**326,236,634**		**139,757,860**	**6,637,875**		**66,028,372**		**72,666,247**		
			1,774	−0.5	364,497,342	−10.5	31,721,073	7,680,614	−13.6	72,443,299	−8.9	80,123,913	−9.3	
FORT ST. JAMES	V	519	**885**		**84,945,741**		**40,805,085**	**2,116,050**		**13,151,275**		**15,267,325**		
			858	3.1	93,605,954	−9.3	9,751,555	2,580,750	−18.0	15,202,500	−13.5	17,783,250	−14.1	
FRASER LAKE	V	520	**529**		**106,660,960**		**49,380,497**	**1,651,110**		**24,695,606**		**26,346,716**		
			527	0.4	135,497,035	−21.3	16,087,187	2,060,670	−19.9	31,207,198	−20.9	33,267,868	−20.8	
McBRIDE	V	545	**386**		**21,800,648**		**10,559,498**	**675,820**		**2,234,564**		**2,910,384**		
			382	1.0	24,244,944	−10.1	1,903,180	777,415	−13.1	2,378,664	−6.1	3,156,079	−7.8	
VALEMOUNT	V	584	**716**		**31,083,789**		**23,605,439**	**1,599,665**		**2,283,114**		**3,882,779**		
			677	5.8	35,928,805	−13.5	4,030,184	1,991,600	−19.7	2,443,760	−6.6	4,435,360	−12.5	
VANDERHOOF	D	585	**1,744**		**131,071,988**		**88,832,912**	**5,456,064**		**15,597,786**		**21,053,850**		
			1,104	58.0	110,483,691	18.6	13,040,994	3,524,674	54.8	15,785,972	−1.2	19,310,646	9.0	
PRINCE GEORGE	R	756	**6,372**		**256,279,704**		**23,044,111**	**10,804,410**		**27,112,432**		**37,916,842**		
			6,760	−5.7	299,204,577	−14.3	27,248,002	14,457,442	−25.3	28,287,593	−4.2	42,745,035	−11.3	
PRINCE GEORGE	R	757	**10,439**		**995,552,980**		**141,591,328**	**25,129,583**		**202,938,191**		**228,067,774**		
			10,064	3.7	1,026,811,359	−3.0	143,449,262	28,369,163	−11.4	202,382,924	0.3	230,752,087	−1.2	
TOTAL			**47,568**		**4,975,913,519**		**2,405,473,011**	**167,636,496**		**766,860,417**		**934,496,913**		
			46,519	2.3	5,468,244,992	−9.0	2,526,609,369	208,133,956	−19.5	772,408,589	−0.7	980,542,545	−4.7	
27 PEACE RIVER														
DAWSON CREEK	C	206	**4,892**		**456,594,349**		**323,585,232**	**20,749,527**		**36,137,581**		**56,887,108**		
			4,863	0.6	429,450,702	6.3	50,876,216	21,483,170	−3.4	36,291,004	−0.4	57,774,174	−1.5	
HUDSON'S HOPE	D	333	**1,041**		**1,249,493,281**		**30,559,140**	**1,329,780**		**22,338,233**		**23,668,013**		
			1,033	0.8	1,192,398,185	4.8	7,114,881	1,520,292	−12.5	21,282,811	5.0	22,803,103	3.8	
TUMBLER RIDGE	D	343	**576**		**165,462,441**		**121,587,941**	**4,227,798**		**32,851,498**		**37,079,296**		
			51		20,716,946	698.7	3,144,167	377,255		4,591,097	615.5	4,968,352	646.3	
FORT ST. JOHN	C	420	**6,558**		**444,302,557**		**377,962,113**	**24,334,320**		**40,446,395**		**64,780,715**		
			6,573	−0.2	559,300,711	−20.6	73,943,254	31,174,421	−21.9	49,346,755	−18.0	80,521,176	−19.5	
CHETWYND	V	514	**1,342**		**146,017,972**		**94,360,072**	**5,805,047**		**14,794,012**		**20,599,059**		
			1,319	1.7	149,999,127	−2.7	15,631,254	5,951,842	−2.5	15,081,863	−1.9	21,033,705	−2.1	
FORT NELSON	V	518	**1,531**		**130,075,501**		**87,587,930**	**5,771,960**		**11,849,855**		**17,621,815**		
			1,535	−0.3	135,826,024	−4.2	13,962,542	6,235,480	−7.4	12,333,667	−3.9	18,569,147	−5.1	
POUCE COUPE	V	561	**442**		**18,005,278**		**11,913,178**	**1,030,025**		**730,618**		**1,760,643**		
			450	−1.8	17,751,648	1.4	1,377,339	988,382	4.2	693,289	5.4	1,681,671	4.7	
TAYLOR	V	577	**726**		**154,944,200**		**51,285,290**	**1,235,683**		**40,939,888**		**42,175,571**		
			717	1.3	147,343,314	5.2	13,947,488	1,435,825	−13.9	38,093,397	7.5	39,529,222	6.7	
PEACE RIVER	R	759	**7,317**		**701,396,004**		**82,529,267**	**12,001,604**		**129,450,483**		**141,452,087**		
			7,196	1.7	693,668,233	1.1	78,870,895	11,979,487	0.2	127,535,234	1.5	139,514,721	1.4	
PEACE RIVER	R	760	**11,627**		**851,723,457**		**120,861,238**	**11,029,823**		**181,042,178**		**192,072,001**		
			11,538	0.8	916,294,283	−7.0	126,074,707	14,720,131	−25.1	183,393,229	−1.3	198,113,360	−3.0	
PEACE RIVER	R	781	**1,328**		**398,044,897**		**57,901,945**	**1,757,132**		**107,666,455**		**109,423,587**		
			1,258	5.6	377,910,686	5.3	54,382,399	1,834,397	−4.2	101,430,847	6.1	103,265,244	6.0	
PEACE RIVER	R	787	**1,751**		**147,618,412**		**14,536,943**	**2,589,564**		**25,602,583**		**28,192,147**		
			1,605	9.1	157,700,951	−6.4	15,955,648	2,655,304	−2.5	28,441,087	−10.0	31,096,391	−9.3	
TOTAL			**39,131**		**4,863,678,349**		**1,374,670,289**	**91,862,263**		**643,849,779**		**735,712,042**		
			38,138	2.6	4,798,360,810	1.4	455,280,790	100,355,986	−8.5	618,514,280	4.1	718,870,266	2.3	

PROVINCIAL TOTALS

PROVINCE													
	1,159,911		**138,290,506,818**		**85,983,266,524**	**7,191,059,148**		**12,173,988,882**		**19,365,048,030**			◆ 1983
	1,129,291	2.7	157,439,326,722	−12.2	26,722,652,459	8,856,431,605	−18.8	12,434,850,633	−2.1	21,291,282,238	−9.0		◆ 1982

* See note on page 40.

Miscellaneous Information

ASSESSMENT NOTICES

In 1982, 1,159,647 assessment notices were distributed by the Assessment Authority to property owners.

MICROFILM

Assessment information is distributed widely in the province to various taxing authorities and to numerous clients in the appraisal and real estate industry, mainly in the form of microfiche film. To illustrate the volume:

	Microfiche	Paper Equivalent
• Report Volume	300,000 fiche	60,000,000 pages
• Production Costs	$57,300	$928,800

A complete inventory of 300,000 provincial land title legal survey documents is held on 35mm film aperture cards. These cards require only 1.5% of the floor area required to store the paper equivalent.

RESIDENTIAL PROPERTIES

There were 775,497 single-family residential dwellings in the province; this represents 66.9% of the total taxable properties.

A total of 31,937 'new' properties were added during 1982 for the 1983 Authenticated Assessment Roll, of which the Single Family Residential class had the greatest increase in numbers, namely 23,827. The annual new property increases for previous years are:

Year	Annual Increase	% Increase
1982	31,937	2.8%
1981	41,594	3.8%
1980	28,644	2.7%
1979	24,475	2.4%
1978	35,584	3.6%

The average actual value of a single-family residential dwelling in the province was $74,288 (as of December 31, 1982).

Queen's Printer for British Columbia ©
Victoria, 1983

MR-268